THE YOUNG

Book-keeper's Aſſiſtant:

SHOWING HIM

In the moſt PLAIN and EASY Manner,

The ITALIAN WAY of STATING

DEBTOR AND CREDITOR;

WITH

Proper and inſtructive NOTES under every Entry made in the WASTE-BOOK where neceſſary, by which the Method of Journalizing is rendered more eaſy and intelligible; and alſo the like Notes in the JOURNAL and LEDGER, inſerted by way of Information how to poſt the JOURNAL, and correct the Errors in the LEDGER: Wherein there is a great Variety of Examples, not only in the common and ordinary Way of buying and ſelling, but in that of Trading beyond the Seas, both for a Merchant's Self and in Company. All which contained in two Sets of Books, directing the Learner, not by Precept only but by Example, how to draw out a new Inventory from the old Books, and inſert it in the new ones; and the Trade continued as if it were in the real Shop or 'Compting-Houſe.

TO WHICH IS ANNEXED,

A SYNOPSIS OR COMPENDIUM

OF THE

Whole Art of ſtating DEBTOR and CREDITOR,

In all the Circumſtances of BOOK-KEEPING, both in Proper Factorage, and Company Accompts, Domeſtic and Foreign.

THE WHOLE

Deſigned for the Uſe of Schools in *Great Britain* and *Ireland*, and in the *Engliſh* Plantations and Colonies abroad; for the Help and Aſſiſtance of Merchants in their ſeveral 'Compting-Houſes: and for young Gentlemen at their firſt Entrance on their Mercantile Apprenticeſhips.

The like, for Benefit to the Scholar, and Eaſe to the Maſter, not extant.

THE SIXTEENTH EDITION.

By THOMAS DILWORTH,

Author of the NEW GUIDE to the ENGLISH TONGUE, SCHOOLMASTER'S ASSISTANT, &c. &c.

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TO THE WORTHY

MERCHANTS AND TRADESMEN

OF THE

CITY OF LONDON.

GENTLEMEN,

AS the major Part of your Children, among other Branches of Literature, are educated in the Principles of Book-Keeping, (a Science which all Men ought to be acquainted with, but highly worth the Attention of every one concerned in Trade) permit me to put into your Hands the following Treatiſe; which, as it is calculated in the moſt plain, and therefore eaſy Manner, I flatter myſelf will not be unacceptable. Your Approbation of the ſame will very much encourage,

GENTLEMEN,

Your moſt humble,

And obedient Servant,

THOMAS DILWORTH.

PREFACE.

AMONG the ſeveral Writers on the Subject of Book-keeping, one would imagine that it was quite exhauſted, and no more Room left for any Thing elſe to be ſaid; but as I write not ſo much for the Advancement of the Art itſelf (that being brought to a Degree of Perfection not eaſily to be amended) as for the Eaſe of the Teacher, and to ſave him both Trouble and Time, as well as for the greater Improvement of the Learner, I hope this Treatiſe will be the better accepted.

There is but one that I have ſeen, viz. *Mr. Webſter*, who has gone before me in the Method I have choſen, and to him I muſt own myſelf indebted for the Plan: but as that Performance is by much too ſhort, for that, and ſome other Reaſons, it gave Occaſion for the Appearance of the following Sheets.

I have, in this Attempt of mine, very much enlarged on the Subject, and have taken in, if not all the common Caſes, at leaſt the major Part of them, together with many others that are more curious, yet not leſs uſeful; and have given ſuch full Explanations on each Entry in the Waſte-Book, and in ſome Places in the Journal and Ledger, that the Teacher has abundantly leſs Trouble than formerly, in attending his Pupils; many Words ſaved; and, I think, but with Submiſſion to better Judges, the Whole made ſo clear and intelligible, that any Tutor may venture to teach by this Book with all the Pleaſure he can deſire.

This Method of balancing the old Ledger, and drawing an Inventory from the ſame, in order to begin new Books, is not here taught by Precept, but by Example; and to make this appear the plainer to the Pupil, he is ſhowed how this muſt be done by doing it; the whole Trade, for two Months, being cloſed, and properly balanced, and an Inventory drawn from thence, and the Trading carried on for ten Months more, without any Interruption. He is alſo actually taught how to balance an Accompt full written, and to remove the ſame to another Folium, as in the Caſh-Book, and likewiſe to correct an Error committed in the Ledger, by placing any Sum of Money, or Parcel of Goods, to a contrary Accompt; I ſay the Pupil is not told this barely by Precepts, but informed by Examples, he being obliged to do thoſe Things himſelf; Errors being made on Purpoſe to give him an Opportunity of properly correcting them. Yet, by the Way, I do not think every Error that may be committed by a good Book-keeper is to be corrected after this Manner: For though to correct a whole Entry in the Ledger, by eraſing or obliterating it, is no way juſtifiable, yet a wrong Figure may be, by a light Hand, and a good Penknife, ſo neatly altered, as that a good Eye can ſcarcely diſcern it.

The ſeveral Journal Entries relating to the receiving and paying of Money, though omitted by ſome Book-keepers, are yet uſed by others, and therefore I have placed them in the Journal as well as in the Caſh-Book, judging it moſt convenient ſo to do for the Learner's Sake, that he may underſtand them the better.

Its bulk I think cannot reaſonably be objected againſt, ſince a Repetition of Examples rather ſerve to give the Learner a good Idea of them, and eſtabliſh them in his Memory, than hinder his Progreſs; while ſingle Ones are as ſoon forgot as learnt; and a continual Succeſſion of new Paſſages is ſo far from helping the learner, that they only ſerve to thruſt out one another. Yet if any Teacher ſhould think the whole too large, as it ſtands divided into two Parts, he may uſe which he pleaſes, but for my own Part I ſhall uſe both.

If any Merchant ſhould object againſt it, as not falling in with his particular Method, I would obſerve, that the preſent manner of treating the Subject was

choſe

choſe before any other, as being the eaſieſt and plaineſt for the Pupil. Shorter Ways, by experienced Book-keepers, may be uſed at Pleaſure; but to a Perſon who is to begin with the firſt Rudiments, and in whom the Foundation muſt be laid, before the Superſtructure can be raiſed, every difficult Paſſage ought to be cleared up, and the whole ſuited to his Underſtanding.

It is very certain that the Method of Book-keeping, by Double Entry, may be applied to every other particular Sort of Buſineſs ſuch as the Tradeſman, Farmer, Army, Ship, &c. as well as the Merchant; yet becauſe each Trade has always ſomething peculiar to itſelf, it was thought more adviſable to follow that of the Merchant, rather than any other, as being the moſt general; a good Underſtanding of which will enable any Tradeſman, of what Denomination ſoever, to keep his Books, both according to Double Entry, and his particular Calling.

The letter *J* being put at the Beginning of every Entry in the Waſte-Book, ſignifies that *that* Entry is Journalized.—The ſeveral Figures at the Beginning of each Journal Entry, ſignifies their being poſted; the upper Figure denoting the Dr. Side, and the lower Figure the Cr. Side.—The Columns in the Ledger next after the Day of the Month, before the Dr. and Cr. Sides, ſhow the particular Pages in the Journal where thoſe Entries were taken from.—And, in the ſame Columns, the Letter *R* ſignifies Reſt or Remainder on the Balance of that particular Accompt where it is placed.—The Column in the Dr. Side next before the Money, ſhows the Page where that particular Entry ſtands on the Cr. Side, and the like Column on the Cr. Side, ſhows the Page where each particular Entry ſtands on the Dr. Side.

That a Treatiſe of this Kind is preferable to written Copies, is, I think, ſo clear, that it is beyond a Diſpute, inaſmuch as written Copies not only rob the Maſter of a great deal of his Time, but are ſo liable to be defaced, that it is very hard for him to ſupply his Scholars with a ſufficient Number of them, eſpecially in ſome of our Academies, where the Teaching runs pretty much in this Way.

There is a ſmall Difference between the two Ledgers, with regard to the balancing them: The firſt being only for two Months, every Accompt is kept open till the final cloſing; whereas in the ſecond, every Accompt is balanced as ſoon as it is made even, and the Lines of Separation are drawn to make it appear ſo at firſt Sight, after which it begins again afreſh, and ſo on.

To ſpeak fully of all the Books that are uſed in an Accompting-Houſe in ſuch a Syſtem as this, would be altogether uſeleſs, and therefore needleſs; yet, that the Learner may have ſuch an Idea of them as is neceſſary here, I will give him a Definition of them all, which I preſume will be a ſufficient Introduction. And,

1. The Waſte-Book, is that wherein is wrote whetever occurs in the Buſineſs of Merchandizing, whether buying, ſelling, exchanging, bargaining, ſhipping, &c. ſetting down firſt the Day of the Month, and the year, and beneath that expreſſing all the Buſineſs done on that Day, together with the Mark, Weight, Meaſure, &c. of each Commodity bought, ſold, received, delivered, or bargained for that Day; as alſo the Contract in buying and ſelling, be it for ready Money, Time, or Barter; drawing a Line between each particular Parcel for Diſtinction ſake. It always begins with the Inventory of a Merchant's Effects and Debts, and contains a complete Record of every Tranſaction of his Affairs, with all the Circumſtances, in a plain Narration of Matter of Fact; every Tranſaction following another in the Order of the Dates.

Note, Any one may write in this Book that is of ordinary Capacity, and therefore it ought to be always ready at Hand for this Purpoſe.

2. The Journal is, in effect, the ſame with the Waſte-Book, it being a complete Tranſcript thereof, in the ſame Order of Time, but in a different Style with a Line between each particular Parcel. And whereas the Waſte-Book expreſſes every Tranſaction in a ſimple Narration of what is done, and according to the

Capacity

Capacity of thoſe who underſtand nothing at all of Book-keeping or Accompts, the Journal diſtinguiſhes the Debtors and Creditors as a Preparation for the Ledger. So that no one can poſt out of the Waſte-Book in the Journal but he who underſtands well the Method of Book-keeping.

Note, To an experienced Book-keeper, a Journal without a Waſte-Book, or a Waſte-Book without a Journal is ſufficient.

3. The Ledger is a large Volume, containing all the Tranſactions of a Man's Affairs, in ſuch Order, as that thoſe belonging to every different Subject lie together in one Place; making ſo many diſtinct or ſeveral Accompts. In this Book all the Accompts diſperſed in the Journal are drawn out and ſtated in Debtor and Creditor. To form each Accompt two Pages, are required, oppoſite to each other; that on the left Hand ſerving for Debtor, the other for Creditor; by which Means, at any Time, whenever the Merchant pleaſes, he may be ſatisfied how his Eſtate is in general; or how any particular Accompt of Men, Money, or Wares ſtands: And for the more readily turning to any particular Accompt, the Ledger has always an Alphabet prefixed to it.

Note 1. The Title of every Accompt ought to be entered in this Book, in a Text-Hand on the Dr. Side; and on the Cr. Side, in the ſame Text-Hand, *per Contra* Cr.

2. Turn to the Alphabet, and under ſuch Letter as the Title begins with, write down the ſame Title, with the Number of the Page or Folium, where that Accompt is entered.

4. The Debt-Book; in which is entered the Day wherein all Sums become due, whether to be paid or received, by Bills of Exchange, Merchandizes, or otherwiſe, to the End, that by comparing Receipts and Payments, Proviſion may be made in Time for a Fund for Payment; by receiving Bills, &c. due, or taking other Precautions.

Note, Accompts in this Book, like the Ledger, muſt be on two oppoſite Pages: The Monies to be received to be placed on the Left Hand, and thoſe to be paid, on the Right Hand.

5. The Caſh-Book, in which is entered all the Sums received and paid daily: It is called the Caſh-Book, becauſe it contains, in Debtor and Creditor, all the Caſh that comes in, and goes out of the Merchant's Stock; and uſually, once in a Month is transferred to the Ledger.

Note, By this Book, a Merchant may know, at any Time, what ready Money he has by him, without the Trouble of telling it over.

6. The Invoice-Book; which contains an Accompt of all the Goods which a Merchant ſhips off, either for his own Accompt, or for others in Commiſſion, according to the Bills of Lading, with the whole Charges, till on board.

Note 1. The Uſe of this Book is to ſave the Journal from Eraſures, inevitable in taking Accompts or Invoices of the ſeveral Goods received, ſent, or ſold; where it is neceſſary to be very particular, and to render thoſe Invoices eaſier to be found, than they can be in the Waſte-Book.

2. The Form of an Invoice of 100 qrs. of Wheat, as mentioned in April 1, in the ſecond Waſte-Book, will run thus, *viz.*

March 8, 1795.

Invoice of 100 qrs. of Wheat in Sack, ſhipped on board the good Ship *Swann*, *William Lyon* Maſter, and conſigned to *Jacob Van Hoove* of *Amſterdam*, for the Accompt of *John Simmons*, of *London*, Merchant, marked and numbered as *per* Margin.

		l.	*s.*	*d.*
	100 qrs. of Wheat, at 12*s.* *per* qr.	60	0	0
	200 Sacks, at 1*s.* each	10	0	0
JVH	Meterage	2	0	0
JS	Porterage, at 1*s.* 6*d.* *per* qr.	7	10	0
No. 1 to 100.	Cartage	5	18	4
	Lighterage	3	0	0
	Freight, at 2*s.* *per* qr.	10	0	0
		98	8	4
	Commiſſion on 98*l.* 8*s.* 4*d.* at 1 *per Cent.*	0	19	8
		99	8	0

7. The Factorage-Book, which contains an Accompt of what a Merchant receives to ſell in Commiſſion for others, with all Charges, and of the Diſpoſal thereof.

Note 1. This is only a Copy of the Employer's Accompt of Goods in the Ledger, in the Language of the Waſte-Book, but muſt be numbered into Foliums like the Ledger.

2. The Form of a Factorage Accompt of the Receipt and Diſpoſal of Paper, Holland, and Long Lawn, as mentioned *June* 2, 5, 8, and 12, will run thus, *viz.*

June 12, 1795.

Factory of 1000 Reams of fine Paper; 120 Pieces of Holland; and 100 Pieces of Long Lawn; received from on board the *Dolphin*, *Jacob Sweaat* Maſter, for Accompt of *Abraham Van Schooten*,

Dr.

	l.	*s.*	*d.*
To Freight	22	6	8
Cuſtom on 1000 Rms. at 2*s.* 2*d.*	108	6	8
120 Ps. Holland, ea. 20 Ells, at 4*d.*	40	0	0
100 Ps. Long Lawn, at 2*s.*	10	0	0
Lighterage	3	0	0
Waterage	4	12	6
Cartage	3	17	4
Porterage	3	14	4
Warehouſe-Room	1	0	0
	196	17	6
Commiſſion on 910*l.* at 4 *per Cent.*	36	8	0
Neat Proceed	676	14	6
	910	0	0

Per Contra Cr.

1795.	*l.*	*s.*	*d.*
June 5. By Sale of 1000 Rms. of Paper, at 6*l.* *per* Rm.	300	0	0
—— 8. By Sale of 120 Pieces of Holland, at 3*l.* *per* Piece	360	0	0
—— 12. By Sale of 100 Pieces of Long Lawn, at 2*l.* 10*s.* *per* Piece.	250	0	0
	910	0	0

8. The Acquittance or Receipt-Book, in which every one to whom Money is paid, muſt give his Receipt for the ſame, expreſſing for whoſe Uſe, or upon what Account the ſame is received.

9. The Book of Charges of Merchandize, wherein is entered the Charges of every Commodity bought, received, ſhipped, or ſold, whether for Proper, Factorage, or Company Accompts.

10. The Book of Houſe-Expences; wherein is inſerted whatever is daily expended in Houſe-keeping, together with ſome other Articles not occurring in Trade, as may be ſeen in the Book of Houſe Expences following.

Note, This Book is neceſſary for Merchants, Factors, and Tradeſmen of all Kinds, to know their yearly Expences.

11. The Letter-Book, which contains the Copies of all ſuch Letters as a Merchant ſends, either Inland or Over-ſea, eſpecially ſuch as relate to Trade.

Note 1. When an Anſwer is received, it will be convenient to expreſs, at the End of the foregoing Letter, the Date of that which came for Anſwer.

2. When Letters are received they ſhould be carefully folded up, and indorſed with the Perſon's Name it came from, the Place where it was dated, with the Date, the Time that you received it, and by what Conveyance it came.

3. When an Anſwer is returned to any Letter, received, note upon the Letter the Time of of anſwering it.

12. The Remembrancer or Note-Book, which, for the help of the Memory, contains ſuch Buſineſs as the Merchant is to go about.

Note, This is a ſmall Pocket-Book uſed by ſuch Merchants or Tradeſmen as have a Multitude of Buſineſs to go through, and when ſuch Buſineſs is perſormed as is therein mentioned, it may be known by ſome private Mark thereon, or by Obliteration.

Among the forementioned Books, the Waſte-Book, Journal, and Ledger are held to be eſſentially neceſſary; the reſt are auxiliary, of which the Caſh-Book, Book of Houſe-Expences, and of Charges of Merchandize, ſerve to eaſe the Ledger; the reſt are kept, ſome by one Merchant or Trader, ſome by another, according to the Nature and Circumſtance of his Way of Dealing in the World.

It is generally agreed on, that it was the *Italians*, particularly thoſe of *Venice*, *Genoa*, and *Florence*, who firſt introduced the Method of keeping Books double, or in two Parts: hence among us it is called the *Italian* Method.

And now having finiſhed the Definitions and Detail of the Books uſed in the Accompting-Houſe, I ſhall beg Leave to make an Obſervation of another Kind.

Some

PREFACE.

Some (few) Inſtructors of Youth, propoſe to teach Book-keeping in ſix Weeks, ſome in a Month, and ſome in twenty-four Hours, and all of them in their own propoſed Times, engages to make their Pupils complete Maſters of the Art: But whatever their Pretenſions may be, this Treatiſe (though inferior to none of them) has none ſuch; nor can it be done in ſo ſhort a Time, the Reaſons being very obvious. For,

Firſt. Whoſoever learns Book-keeping, is to ſuppoſe himſelf not at School, but in the 'Compting-Houſe, where Examples in Arithmetic are propoſed out of the ordinary School Way. Now, if every ſuch Example be wrought (as it ought to be) and not taken upon Truſt, this will oblige the Pupil to run over his Arithmetical Rules in his Mind, and there faſten them ſecurely. This is a Work of Time.

Secondly, The Method of ſtating Debtor and Creditor conſiſts wholly of Words; and has no Connection at all with the Arithmetical Part, being quite different from it, and conſequently is a Work where ſound Reaſon and Judgment are called in to aſſiſt: And here it is neceſſary for the Pupil ſo to underſtand this Part, as upon Sight of the Waſte-Book, to be able to journalize and poſt any Paſſage therein, which is alſo a Work of Time.

Thirdly, If to the two former be added the Time that muſt neceſſarily be taken up in writing out a fair Waſte-Book, Journal, and Ledger, I think it will very evidently appear, to any conſiderate Perſon, that all this cannot be done in ſix Weeks, much leſs in twenty-four Hours. Such haſty Performances in Book-keeping, or in any other Branch of Literature, being more likely to produce a crazy and tottering Building, ſubject to fall at every Blaſt, if not wholly undermine it, rather than make it firm and laſting. And,

In order to render the following Treatiſe ſtill more uſeful, as well to Merchants themſelves, in their 'Compting-Houſes, as to Pupils during the Time of their Inſtruction in this neceſſary Science, I have placed at the End, a Synopſis or Compendium of the whole Art of Book keeping, in which is compriſed particular Rules for ſtating Dr. and Cr. in all the Caſes that can poſſibly happen in the whole Courſe of a Merchant's Dealing, whether by himſelf, or in Company, Foreign or Domeſtic: Nothing of this Kind, in ſo full a Manner being any where extant that I know of. Leſs than all this, in juſtice to the Subject I could not ſay; and more I think there is no Occaſion for in this Place, ſince the many uſeful and inſtructive Notes, which are interſperſed in almoſt every Page, ſufficiently ſpeak for themſelves, and declare the Utility of the whole Work.

Upon the Whole; as I am not willing to thruſt it into the World without ſubjecting it to a very impartial Examination, I applied to my good and worthy Friend Mr. *William Mountain*, F. R. S. Teacher of the Mathematics at *Shad Thames*, who being a very able Judge of the Subject, and whom I eſteem *Inſtar omnium*, or, in other Words, *Nulli ſecundus*, very readily granted my Requeſt, and honoured me with his kind Remarks, for which I beg leave here to return him my hearty Thanks.

One Word more. As my *Schoolmaſter's Aſſiſtant* is made uſe of in many Schools, and increaſes in its Sale; ſo I am not out of Hope that this alſo will meet with the like Approbation; it being compoſed for the ſame Reaſons which that was, viz. for the Eaſe of the Teacher and the Benefit of the Learner. Alſo,

As ſome Errors crept in through Inadvertency, and eſcaped Correction in the former Editions, I have been at the Pains to go over the Whole again, in the minuteſt and moſt circumſtantial Manner. However, if the kind Reader ſhould meet with any Error in the following Work, as it is not impoſſible but he may, notwithſtanding the greateſt Care to the Contrary, he is deſired to correct it with his Pen, and then all will be right.

The WASTE-BOOK.

LONDON, *January* 1, 1800.

An INVENTORY of my whole Estate, consisting of Money, Goods, and Debts, owing to and by me *John Simmons*, taken this Day; and is as follows, *viz.*

		l.	s.	d.	l.	s.	d.
J.	*Imprimis*, I have in ready Money –	8000	•	•			
J.I.C.	*Item*, 19 Hhds. of Tobacco, qt. 63 *C.* 1 *qr.* 14*lb.* at 4*l.* 14*s. per C.*	297	17	3			
J.	48 Bags of Pepper, qt. 102*lb.* at 16*d. per lb.* – – –	68	8	•			
J.I.L.	16 Pipes of Canary, at 25*l. per* Pipe – – – – – –	400	•	•			
J.S.C.	30 Bags of Hops, qt. 109 *C.* 1 *qr.* 12*lb.* at 2*l. per C.* – – –	218	14	3½	414		
J.B.A.	10 Hhds. of French Wine, at 27*l. per* Hhd. – – – – –	270	0	0			
J.	20 Pieces of Holland, qt. 384 Ells, at 3*s. per* Ell – – –	57	12	0			
J.	10 Pieces of Broad Cloth, qt. 180 Yards, at 10*s. per* Yd.	90	0	0			
J.	7 Pieces of Shalloon, qt. 100 Yds. at 2*s.* 6*d. per* Yd. –	11	13	4			
J.	5 Pieces of Drugget, qt. 60 Yds. at 3*s.* 6*d. per* Yd. – – –	10	10	0			
J.	*Thomas Preston*, Esq. owes me on Demand – – – – –	100	0	0			
J.	Sir *Robert Johnson* owes me – –	476	0	0	720		
J.	*John Herbert* owes me – – –	250	0	0			
J.	Capt. *John Smith* owes me (to pay the 18th Instant) – –	580	0	0			
					10830	14	10½

I am indebted as follows:

		l.	s.	d.	l.	s.	d.
J.	To Capt. *William Andrews* on Demand – – – – –	270	0	0			
J.	To Sir *Humphrey Parsons* (to pay the 8th Instant) – – –	100	0	0			
J.	To *William Baker*, Esq. (to pay the 17th Instant) – – –	150	0	0			
J.	To Mr. *William Warner* – –	15	13	0			
					535	13	—

Note 1. The first Thing that a Merchant begins Trade with is his *Stock*; And the first Thing that he opens his Books with, is the *Inventory* of that Stock, together with his ready *Money* and *Debts* owing to and by him.

London, *January* 1, 1800.

		l.	s.	d.
	2. This *Inventory* being first placed in the *Waste-Book*, as above, you must next open the *Journal* with the same, and there first make *Sundry Accompts* Drs. to *Stock* for the whole Sum (except what you owe) because each Particular there mentioned is a Part of Stock, and then mention the Particulars, as they are in the *Journal*.			
	3. Then for the several Sums, which you owe, make *Stock* Dr. to *Sundry Accompts* for the whole Sum; and then name each Man, and the respective Sum due to him. This is *Journalizing*.			
	2			
J.	Sold 8 Pieces of Holland, qt. 132 Ells, at 3*s.* 4*d. per* Ell, for ready Money — — — — — — — —	22	—	—
	Note 1. As the *Holland* is disposed of, and the Money received for it at the same Time, it is not necessary to know to whom it was sold, but make the *Money* received, *i. e. Cash* Dr. to the *Holland* for the Value, and let the *Holland* be made Cr. by *Cash*, for the Quantity sold, and the said Value.			
	2. Whatever is made Dr. belongs both to the *Journal* and *Ledger*; but whatever is made Cr. both in this Place and hereafter, belongs to the *Ledger* only, because there the Entry is double.			
	3			
J.B.A.	Sold *Brandon George* 2 Hhds. of French Wine, at 28*l.* 10*s. per* Hhd. to pay in one Month — — — —	57	—	—
	Note, As the *Wine* is sold, but not paid for, it is natural, in this Case, to make *Brandon George* Dr. for the same, and let *French Wine* be made Cr. by *Brandon George* for the Quantity sold, and the Value thereof.			
	4			
J.T.P.	Bought of *Thomas Preston*, Esq. 5 Hhds. of *Oporto* Wine, at 7*l. per* Hhd. — — — — — — — —	35	—	—
	Note 1. As the *Wine* is bought, but not paid for, you necessarily become Dr. to *Thomas Preston* for the same: But as you are not to erect an Accompt of yourself, and because the *Wine* is now become a Part of your *Stock*; so you must make *Oporto Wine* Dr. to *Thomas Preston* for the Quantity bought and its Value, and *Thomas Preston* Cr. by *Oporto Wine* for the said Value.			
	2. As *Thomas Preston* stands indebted already to you in the Sum of 100*l.* it looks like a Contradiction to write yourself his *Debtor*, when the Goods you receive are not equal in Value to the Sum first due: but (in the Language of the Book-keeper) this is not to be regarded, since the Wine which you receive of him is only in Part of Payment, and therefore lessens the Debt by so much as it is worth.			
	5			
J.	Sold *Samuel Fairman* 1 Hhd. of *French* Wine for —	28	—	—
	Note, Here it is plain that, as you have sold the *French Wine* to *Samuel Fairman*, he must be your Dr. Hence if you make *Samuel Fairman* Dr. to *French Wine* for the Worth of it, and *French Wine* Cr. by *Samuel Fairman* for the Quantity, as well as the Value, it will be right.			

London, *January* 6, 1800.

		l.	s.	d.
J.T.P.	Sold *Elias Skinner* 3 Hhds. of *Oporto* Wine, at 9*l.* *per* Hhd. to pay the 12th Inſtant – – – – –	27	—	—
	Note, This Entry is of the ſame Nature with the former, and therefore you muſt make *Elias Skinner* Dr. to *Oporto Wine*, for the Value; and *Oporto Wine* Cr. by *Elias Skinner* for both Quantity and Value.			
	7			
J.	Received of Sir *Robert Johnſon* in Part – – – –	100	—	—
	Note 1. By the Inventory, it appears that Sir *Robert Johnſon* owed you 476*l.* but as no Eraſements are to be made in Mercantile Books; ſo that you have no other Way of reducing the Debt, but that of making *Caſh* Dr. to Sir *Robert Johnſon* for the Sum received, and Sir *Robert Johnſon* Cr. by *Caſh* for the ſame Sum.			
	2. In all Receipts of Money you muſt be careful to mention whether they be in Full or in Part.			
	8			
J.	Paid Sir *Humphrey Parſons* in Full – – – – –	100	—	—
	Note 1. It appears in the Inventory that you ſtood indebted to Sir *Humphrey Parſons* in the Sum of 100*l.* and conſequently in your *Ledger* he is made Cr. by the ſaid Sum: Therefore to prevent any Eraſement or Croſſing out, you have no other Way of diſcharging the Debt in your Books, but by making Sir *Humphrey Parſons* Dr. to *Caſh* for the Money paid him; and *Caſh* Cr. by Sir *Humphrey Parſons* for the ſame Sum.			
	2. In all Payments of Money you muſt be careful to mention whether they be in full or in Part.			
	9			
J.E.I.	Bought of *Elias Ingram*, 7 Hhds. of *Liſbon* Wine, at 7*l.* *per* Hhd. – – – – – – – – – – – –	49	—	—
J.	Sold d° *Ingram*, 5 Pieces of Broad Cloth, qt. 96 Yards, at 10*s.* 2½*d.* *per* Yard, amounting to the ſame Sum.	49	—	—
	Note, This Way of diſpoſing of *Goods* for *Goods* is properly called *Barter*; and when the Exchange happens to be ſingle, that is, one particular Sort of *Goods* for another, as above, and both amounting to the ſame Value, you need only make the *Goods* received Dr. to the *Goods* delivered, *i. e.* *Liſbon Wine* Dr. to *Broad Cloth* for the Quantity of Wine received, and its Value; and *Broad Cloth* Cr. by *Liſbon Wine* for the Quantity of Cloth delivered, and its Value.			
	10			
J.S.C.	Sold *William Lowſield*, Eſq. 10 Bags of Hops, qt. 31 *C.* 2 *qr.* at 2*l.* 2*s.* *per C.* on Demand – – – –	66	3	—
	Note, As *William Lowſield* is the buying Man, he muſt be made Dr. to *Hops* for the Value of the Purchaſe; and as *Hops* are the Commodity by him purchaſed, they muſt be made Cr. by *William Lowſield*, for the Quantity and Value.			
	11			
J.E.I.	Sold Sir *Humphrey Parſons* 2 Hhds. of *Liſbon* Wine, at 8*l.* *per* Hhd. – – – – – – – – – –	16	—	—
	Note, Notwithſtanding that you ſtand indebted in your Ledger to Sir *Humphrey Parſons*, in the Sum of 100*l.* you muſt make him Dr. to *Liſbon* Wine for its Value, and			

London, *January* 11, 1800.

		l.	s.	d.
	Liſbon Wine Cr. by Sir *Humphrey Parſons* for the ſaid Quantity and Value, as if you had owed him nothing; and therefore as you ſtood indebted before in a larger Sum, this only helps to diſcharge the Debt.			
	12			
J.	Received of *Elias Skinner*, in Full – – – – –	27	—	—
	Note, As *Elias Skinner* ſtands indebted to you in the Sum of 27*l.* ſo now he muſt be diſcharged of that Debt; to do which you muſt make *Caſh* Dr. to *Elias Skinner* for the Sum received, and *Elias Skinner* Cr. by *Caſh* for the ſame Sum.			
	13			
J.E.I.	Sold 3 Hhds. of *Liſbon* Wine, at 8*l.* 10*s.* *per* Hhd. for preſent Money – – – – – – – – – –	25	—	—
	Note, This is of the ſame Nature with that of the 2d Inſtant, and therefore you are to make *Caſh* Dr. to *Liſbon* Wine for the Value, and *Liſbon* Wine Cr. by *Caſh* for the Quantity and its Value.			
	14			
J.I.H.	Bought of *John Harriſon*, Eſq. 20 Hhds. of Tobacco, qt. 74 *C.* 2 *qrs.* at 4*l.* *per C.* for preſent Money –	298	—	—
	Note 1. The *Tobacco* being bought, and the Money paid down, in this Caſe, you muſt make the *Tobacco* Dr. to *Caſh* for the Quantity bought, and its Value, and *Caſh* Cr. by *Tobacco* for the ſaid Value.			
	2. It is to be obſerved that you had ſome *Tobacco* before, which was a Part of your Stock, and yet remains unſold; and therefore when the ſame Sort of Goods happens to be bought of ſeveral Perſons, and at different Prices, it is convenient to have ſome diſtinguiſhing *Mark*, to know them by, that when you come to balance the Accompt of ſuch Goods, you may the more eaſily inform yourſelf of the *Prime Coſt* of what may be left unſold.			
	15			
J.I.H.	Sold *Thomas Johnſon*, 10 Hhds. of the aforeſaid Tobacco, qt. 37 *C.* 1 *qr.* 15 *lb.* at 4*l.* 12*s.* *per C.* – – – – – –	*l.* *s.* *d.* 171 19 $3\frac{3}{4}$		
J.B.A.	And 3 Hhds. of *French* Wine, at 28*l.* 5*s.* *per* Hhd. – – – – – – – – –	85 15 0		
		256	14	$3\frac{3}{4}$
	Note, This is much the ſame as if it had been but one Parcel; for either Way you muſt make *Thomas Johnſon* Dr. but here he muſt be made Dr. to *Sundry Accompts* for the Value of the Whole; and each Parcel muſt be made Cr. by *Ditto Johnſon* for its reſpective Quantity and Value.			
	16			
J.	Received of Sir *Robert Johnſon* in Part – – –	100	—	—
	Note, This paſſage is exactly the ſame with that of the 7th Inſtant, and therefore needs no other Explication.			
	17			
J.	Paid *William Baker*, Eſq. in Full – – – – –	150	—	— 6
	Note, This alſo is the ſame with that of the 8th inſtant.			

London, *January* 18, 1800.

		l.	s.	d.
J.	Received of Capt. *John Smith*, in Full – – –	580	—	—
	Note, Here *Cash* must be made Dr. to Capt. *Smith* for the Sum received; and Capt. *Smith* Cr. by Cash for the same Sum.			
	19			
J.	Bought of *John Herbert*, 20 Pieces of Stuffs, qt. 240 Yards, at 20*d. per* Yard – – – – – – –	20	—	—
	Note, As *John Herbert* is the selling Man, you must make *Stuffs* Dr. to him for their Quantity and Value, and *John Herbert* Cr. by *Stuffs* for the said Value.			
	20			
J.L.H.	Sold *John Hammond*, Esq. 10 Hhds. of Tobacco, qt. 37 *C.* 0*qr.* 13*lb.* at 4*l.* 10*s. per C.* he to pay as follows, *viz.*			
	On *February* the 9th next – – – 67 0 5			
	In three Months – – – – – – – 100 0 0	167	—	5
	Note 1. This *Case* differs nothing from *Goods* sold upon *Time*, *Jan.* 3, in the stating of *Dr.* and *Cr.* for whether the Payment be one or many (if no money be paid down) *John Hammond* must be made Dr. to *Tobacco* for the Value of the Quantity sold him; and *Tobacco* must be made Cr. by *John Hammond* for the Quantity sold and its Value; only in the *Journal* you must mention the several Times of Payment.			
	2. By the Rule of Three the Money is a Farthing more, which is purposely omitted.			
	21			
J.	Sold Capt. *William Andrews* 20 Pieces of Stuffs, qt. 240 Yards, at 2*s. per* Yard – – – – – –	24	—	—
	Note, As Capt. *Andrews* is the buying Man, he necessarily becomes Dr. to *Stuffs* for the Value; and as *Stuffs* are the Things sold, they as necessarily become Cr. by *William Andrews* for both Quantity and Value.			
	22			
J.I.C.	Sold *Robert Moore* the following Goods, viz.	*l.*	*s.*	*d.*
	19 Hhds. of Tobacco, qt. 63 *C.* 1*qr.* 14*lb.* at 4*l.* 15*s. per C.* – –	301	0	7½
J.	48 Bags of Pepper, qt. 1026*lb.* at 17*d. per lb.* – – – – – – –	72	13	6
J.S.C.	20 Bags of Hops, qt. 77 *C.* 3*qrs.* 12*lb.* at 2*l.* 1*s. per C.* – – – –	159	12	1½
		533	6	3
J.R.M.	Bought of d° *Moore* 20 Pipes of Canary, at 25*l. per* Pipe	500	—	—
	Note, This sort of *Barter*, being partly simple, and partly compounded, *i. e.* several sorts of Goods given for one Sort, and their total Values being different, you must not (as at *Jan.* 9) make the *Goods* received Dr. to the *Goods* delivered; but you must			
	1. Make *Robert Moore* Dr. to *Sundry Accompts* for the whole Value of the *Goods* delivered to him; and each Sort of *Goods* must be made Cr. by *Robert Moore* for the Quantity delivered to him, and its respective Value. And,			
	2. Make *Canary* Dr. to *Robert Moore*, for the Quantity you received of him, and its Value; and *Robert Moore* Cr. by *Canary* for the said Value.			

	London, *January* 23, 1800.	*l.*	*s.*	*d.*
J.R.M.	Sold *John Oſborne* 20 Pipes of Canary, at 28*l. per* Pipe	560	—	—
	Received in Part — — — 280			
	The reſt upon Demand, viz. — 270			
	Note, This *Caſe* will admit of two Ways of *Journalizing* it, *viz.*			
	1. Make *John Oſborne* Dr. to *Canary* for the whole Value, and *Canary* Cr. by *John Oſborne* for both Quantity and Value; then make *Caſh* Dr. to *John Oſborne* for the preſent Payment, and *John Oſborne* Cr. by *Caſh* for the ſame Sum. Or,			
	2. Make *Sundry Accompts* Drs. to *Canary*, viz. *Caſh* for the Money received, and *John Oſborne* for what remains due; then make *Canary* Cr. by *Sundry Accompts* for both Quantity and Value: This latter being more Clerk-like than the former, I have accordingly made Choice of it.			
	24			
J.I.L.	Sold *Richard Remnant* 16 Pipes of Canary, at 27*l. per* Pipe, to pay in Three Months — — — — —	432	—	—
	Note, Here *Richard Remnant* muſt be made Dr. to *Canary* for its Value; and *Canary* Cr. by *Richard Remnant* for both Quantity and Value.			
	25			
J.	This Day *Richard Remnant* offered to pay me for the 16 Pipes of Canary ſold to him Yeſterday, if I would allow him 5 *per Cent.* Rebate for his early Payment, which I accordingly accepted of, and received in ready Money 426 13 4			
J.	Allowed Rebate on 432*l.* for 3 Months at 5 *per Cent.* — — — — — — — 5 6 8			
		432	—	—
	Note 1. Though *Richard Remnant* did not pay the full Debt, yet he muſt have the ſame Diſcharge as if he had; therefore *Sundry Accompts* muſt be made Drs. to *Richard Remnant*, viz. *Caſh* for the early Payment, and *Profit* and *Loſs* for the Rebate; and *Richard Remnant* Cr. by both.			
	2. If the Rebate had been agreed upon, and the Money paid to you by the buying Man, before he was made Dr. in your Books for the ſame, then there would be no need of any more than one *Journal* Entry; for in that Caſe you muſt value the Goods at no more than juſt what the buying Man paid for them upon Rebate, and enter them as is ſhown in the Example of *Jan.* 2.			
	26			
J.	Sold *William Lowfield*, Eſq. 7 Pieces of Shalloon, qt. 100 Yards, at 2*s.* 6*d. per* Yard — — — — —	10	12	—
	Note, Here you muſt make *William Lowfield* Dr. to *Shalloon* for its Value, and *Shalloon* Cr. by *William Lowfield* for both Quantity and Value.			

London, *January* 27, 1800. | *l.* | *s.* | *d.*

J. Bought of *Martin Unwin*, 1000 Reams of Paper, at 10*s. per* Ream — — — — — — — — — — | 500 | — | —

J. For which I am to pay as follows, *viz.* 100*l.* at 1 Month, 100*l.* at 2 Months, and 300*l.* at 3 Months after the Date hereof.

Note, This *Case* is just the Reverse of that of *John Hammond*, *Jan.* 21, and differs nothing from Goods bought upon *Time*, in the stating of Dr. and Cr. as in the *Case* of *Thomas Preston*, Esq. *Jan.* 5, for whether the Payment be one or many (if no Money be paid down) you, *i. e. Paper*, for you, must be made Dr. to *Martin Unwin* for the Quantity bought of him, and the Value of it, and *Martin Unwin* must be made Cr. by *Paper* for the said Value; only in the *Journal* you must mention the several Times of Payment.

28

J. This Day I offered to pay *Martin Unwin* for the 1000 Reams of Paper bought of him Yesterday, if he would allow me 5 *per Cent.* Rebate for my early Payment, which he accordingly accepted of, and received of me in ready Money — — — — —

l.	*s.*	*d.*
495	1	1½

J. Allowed me Rebate on 500*l.* at 5 *per Cent.* — — — — — — — —

4	18	10½

500 | — | —

Note 1. This *Case* is just the reverse of that in *Jan.* 25: And you must observe that although you did not pay the full Debt, yet you must have the same Discharge as if you had; therefore *Martin Unwin* must be made Dr. to *Sundry Accompts*, viz. to *Cash* for your early Payment, and to *Profit* and *Loss* for the Rebate he allowed you; and each of them Cr. by *Martin Unwin* for their respective Sums.

2. If the Rebate had been agreed on, and the Money paid to the selling Man, before the Goods had been entered in your Books, then there would have been no need of any more than one *Journal* Entry; for in that *Case* you must value the Goods at no more than just what you paid for them upon Rebate, and enter them as is shown in the Example of *Jan.* 14.

29

J. Bought of *Robert Uxley*, 100 Pieces of *Norwich Crape*, qt. 1600 Yards, at 3*s.* 6*d. per* Yard — — — | 280 | — | —

J. Sold d° *Uxley*, 500 Reams of Paper, at 10*s.* 6*d. per* Ream — — — — — — — — — — — — | 262 | 10 | —

Note, Though this is but a single Case in *Barter*, *i. e.* only one Sort of Goods given for another, yet because they are unequal in their Value, and the Crape which you bought being worth more than the Paper, which you sold, you must of course be indebted to *Uxley*; therefore (as at *Jan.* 22, in the Case of *Robert Moore*) you must,

1. Make *Norwich Crape* Dr. to *R. Uxley* for the Quantity bought of him, and its Value; and *R. Uxley* Cr. by *Norwich Crape* for the said Value.
2. Make *R. Uxley* Dr. to *Paper* for its Value, and *Paper* Cr. by *R. Uxley* for the Quantity sold him, and the Value thereof.

London, *January* 30, 1800. | *l.* | *s.* | *d.*

J Sold *William Warner* 40 Pieces of *Norwich* Crape, qt. 640 Yards, at 4*s. per* Yard — — — — — — 128 — —

J. For which I have received preſent Money £28 0 0

J. By Aſſignment on *Wm. Lowſield*, Eſq. — — 50 0 0

J. The reſt to ſtand out 3 Months, *viz.* — — 50 0 0

Note 1. The *Norwich Crape* was ſold to *William Warner* alone; but becauſe *Thomas Lowſield* was indebted to *Wm. Warner*, in the Sum of 50*l.* and that Sum is now aſſigned or made over to you, *Thomas Lowſield* therefore becomes Dr. to *Norwich Crape*, i. *e.* to you, as well as *William Warner*; and in order to journalize this Caſe truly, you muſt make *Sundry Accounts* Drs. to *Norwich Crape* for the whole Value, viz. *Caſh* for the Money received. *William Lowſield*, Eſq. for the Aſſignment on him; and *William Warner* for the remaining Sums due from him. Then make *Norwich Crape* Cr. by *Sundry Accounts* for the Quantity ſold, and the Value thereof, and it will be right.

2. With regard to the Aſſignment on *William Lowſield*, Eſq. which is a *Bill receivable*, ſome would erect an Accompt of *Bills receivable*, on account of ſuch *Bills* as they may have occaſion to receive, and it is not wrong ſo to do, when Circumſtances direct that Way. However, I have not done it, principally becauſe the ſeveral *Bills receivable* are for the moſt part from Perſons, with whom the Merchant is ſuppoſed to correſpond, for which Reaſon the Accompt of *Bills receivable* is uſeleſs.

31

J. Paid ſundry Charges this Month, as *per* Book of Houſe Expences — — — — — — — — — — 37 13 —

Note, As a careful Mercer would be frugal in all his Expences; ſo it is not amiſs to keep a Book of his *Houſehold Expences* in particular, and once in the Month (or oftener if he thinks proper) to tranſfer the ſame into the *Ledger*, by opening an Account of *Houſe-Expences*, and making it Dr. to *Caſh* for the Expences of that Month; and *Caſh* Cr. by *Houſe-Expences* for the ſame Sum, balancing the ſame at laſt by *Profit and Loſs*.

February 1

Sold *Elias Skinner*, Eſq. as follows, *l.* *s.* *d.*

J.E.I. 2 Hhds. of *Liſbon* Wine, at 8*l. per* Hhd. 16 0 0

J T.P. 2 Hhds. of *Oporto* Wine, at 9*l. per* Hhd. 18 0 0

J.B.A. 4 Hhds. of *French* Wine, at 30*l. per* Hhd. 120 0 0

154 — —

For which I have received as follows, *viz.* *l.* *s.* *d.*

Preſent Money — — — — — — — 90 0 0

By Aſſignment on *Martin Unwin* — — 20 0 0

The reſt to ſtand out till the 18th Inſtant 44 0 0

Note, This *Caſe* is a little complex, and cannot be ſtated like the laſt, becauſe here are ſeveral Sorts of Goods ſold, whereas in the laſt there was but one Sort ſold; therefore that Dr. and Cr. may be truly ſtated, you muſt

1. Make *Elias Skinner* Dr. to *Sundry Accounts*, viz. *to Liſbon*, *Oporto*, and *French* Wine, for the Value of the Whole; and ſet each Sort of Goods be made Cr. by *Elias Skinner* for the Quantity ſold, and its reſpective Value.

London, *February* 1, 1800.

		l.	s.	d.
	2. As you have received some Money, and also an Assignment in Part of Payment, you must discharge so much of the Account as these come to; to do which, you must make *Sundry Accounts* Dr. to *Elias Skinner*, viz. *Cash* for the Money which you have received, and *Martin Unwin* for *E. Skinner's* Assignment on him, payable to you; and then make *E. Skinner* Cr. by *Sundry Accounts* for the Value of them both. Thus will *E. Skinner* stand discharged by so much as the Cash and Assignment come to.			
	3			
J.	Bought of *Isaac Reynolds*, as follows, viz.			
	40 Pieces of Duroy, qt. 600 Yards, at 6*s.* *per* Yard	180	0	0
	100 Pieces of Sagathee, qt. 1500 Yds. at 2*s.* 6*d.* *per* Yard	150	0	0
			330	— —
	For which I have paid as follows,	l.	s.	d.
	Present Money	100	0	0
	Given d° *Reynolds E. Skinner's* Note on *Martin Unwin*	20	0	0
	The Rest to stand out at 4 Months	210	0	0
			330	— —
	Note, This *Case* is just the reverse of the former, and to state it truly in your *Journal*, you must			
	1. Make *Sundry Accounts*, viz. *Duroy* and *Sagathee*, Drs. to *Isaac Reynolds* for the several Quantities and their respective Values; and *Isaac Reynolds* Cr. by *Sundry Accounts* for the whole Value.			
	2. As you have given both *Money* and a *Note* in Part of Payment, you must take care to discharge so much of the Debt as the *Note* and *Money* come to; to do which you must make *Isaac Reynolds* Dr. to *Sundry Accounts*, viz. to *Cash* for the Money paid him, and to *Martin Unwin* for *Skinner's* Note on him, now payable to *Isaac Reynolds*; and *Cash* and *Martin Unwin* Cr. by *Isaac Reynolds* for the Money and Note paid to ditto *Reynolds*.			
	3			
J.	Received of *John James* for the Use of *Thomas Shaw*,	100	—	—
	Note, This *Case* is different from that in *Jan.* 8, because the Money which you received is not your own, but *Thomas Shaw's*, to whom you are accountable for the same; therefore you must make *Cash* Dr. not to the Person of whom you received it, but to *Thomas Shaw*, to whom it was before and is now due; and *Thomas Shaw* Cr. by *Cash* for the Sum so received.			
	4			
J.	Paid to *William Smith*, the Sum of 100*l.* which I Yesterday received for the Use of *Thomas Shaw*, by Order of d° *Shaw*	100	—	—
	Note, This is the *Converse* of the former *Case*, and differs from that in *Jan.* 9, because the Money which you paid was not your own, nor did *William Smith* receive the same as due from you, but from *Thomas Shaw*; therefore you must not make the Person to whom you paid the Money, but *Thomas Shaw* Dr. to *Cash* for the Sum paid; and *Cash* Cr. by *Thomas Shaw* for the same Sum.			

London, *February* 5, 1800.

		l.	s.	d.
J.	Received of *Brandon George* in Full — — — — —	57	—	—
	Note, Here you must make *Cash* Dr. to *Brandon George* for the Sum received, and *Brandon George* Cr. by *Cash* for the same Sum.			
	6			
J.	Received of *Thomas Preston*, Esq. in Full — — —	65	—	—
	Note 1. Here you must make *Cash* Dr. and *Thomas Preston* Cr. 2. Like *Cases* should always have like *Expressions*.			
	7			
J. T. P.	Bought of *Thomas Preston*, Esq. 10 Hhds. of *Oporto* Wine, at 9*l.* *per* Hhd. to pay *May* 14 next — —	90	—	—
	Note, *Oporto* Wine must here be made Dr. to *Thomas Preston* for the Quantity and its Value, and *Thomas Preston* Cr. by *Oporto* Wine for the said Value.			
	8			
J. T. L.	Sold *Abraham Sims* as follows,	l.	s.	d.	
	5 Pieces of Drugget, containing 60 Yards, at 4*s.* 4*d.* *per* Yard — —	13	0	0	
	5 Pieces of Broad Cloth, qt. 85 Yards at 11*s.* *per* Yard — — — — —	46	15	0	
	12 Pieces of Holland, qt. 252 Ells, at 4*s.* *per* Ell — — — — — —	50	8	0	
					100	3	—
	For which he paid me in Full.						
	Note 1. There is not a great Deal of Difference between one Parcel of *Goods* sold for ready Money, and several Parcels; for *Cash* must be made Dr. to them all, each Parcel being made Cr. by *Cash* for itself; and therefore must be journalized after the following Manner, viz. *Cash* Dr. to *Sundry Accompts* for the whole Value received; and *Drugget*, *Broad Cloth*, and *Holland* Crs. by *Cash* for the several Quantities sold, and their Values respectively.						
	2. In the Accompt of *Broad Cloth*, the Learner should observe that he has sold one Yard more than he bought; it must therefore be understood that he gained that Yard by the Difference of Measurement.						
	9						
J.	Received of *John Hammond* in Part — £67 0 0						
	Abated — — — — — — — 0 0 5				67	—	5
	Note, By looking back to the 20th Day of the last Month, you will find that *John Hammond* was to pay 67*l.* 0*s.* 5*d.* and the Abatement of the *Farthing* being but a Trifle, the young Book-keeper may, perhaps, think it not worth taking Notice of: but as exactness is always required (or your Books will not balance) so it must by no Means be omitted; and therefore to state the Case truly, you must make *Sundry Accompts* Drs. to *John Hammond* for the whole Payment that should be made, viz. *Cash* for the Money you have received of him, and *Profit and Loss* for the Money abated him; Then make *John Hammond* Cr. by *Sundry Accompts* for both Money and Abatement.						

London, *February* 10, 1800.

		l.	s.	d.
J.	Bought of *William Baker*, Esq. 100 Pieces of Serge, qt. 1400 Yards, at 1*s.* per yard – – – –	70	—	—
	For which I paid preſent Money – – £20 0 0			
	The reſt to be paid on the 20th Inſtant – 50 0 0			
		70	—	—

Note, This *Caſe* admits of two Ways of journalizing, and is the Reverſe of that mentioned *Jan.* 23.

1. Make *Serge* Dr. to *William Baker* for the whole Quantity bought, and its Value, and *William Baker* Cr. by *Serge* for the ſaid Value; then, becauſe you have paid 20*l.* in Part, make *William Baker* Dr. to *Caſh* for the Money paid him, and *Caſh* Cr. by *William Baker* for the ſame Sum. Or,
2. Make *Serge* Dr. to *Sundry Accompts*, expreſſing the Quantity and its Value; then make *Caſh* Cr. by *Serge* for the Money paid, and *William Baker* Cr. by *Serge* for the 50*l.* remaining due to him. But as this latter looks more like a good Book-keeper than the former, ſo I have made Choice of it accordingly.

11

J.R.M	Bought of *Robert Moore*, 40 Hhds. of *Liſbon* Wine, at 7*l. per* Hhd. – – – – – – – – – –	280	—	—
	Given *Robert Moore* in Part of Payment, as follows,			
J.	200 Reams of Paper, at 11*s. per* Ream £110 0 0			
	In preſent money – – – – – 70 0 0			
	The Reſt on Demand – – – – 100 0 0			
		280	—	—

Note, This *Caſe* will admit of two Ways of journalizing, viz.

1. Make *Liſbon* Wine Dr. to *Robert Moore* for the whole Quantity of Wine bought, and its Value, and *Robert Moore* Cr. by *Liſbon* Wine for its Value; then make *R. Moore* Dr. to *Sundry Accompts* for the Value of what he has received, and *Paper* Cr. by *Robert Moore* for the Quantity ſold and its Value; alſo *Caſh* Cr. by *Robert Moore* for the Sum paid him, the Balance of which is 100*l.* due to him. Or,
2. Make *Liſbon* Wine Dr. to *Sundry Accompts* for the whole Quantity bought, and its Value; then make *Paper* Cr. by *Liſbon* Wine for the Quantity ſold and its Value; *Caſh* Cr. by *Liſbon* Wine for the Sum of Money paid *Robert Moore*, and *Robert Moore* Cr. by *Liſbon* Wine for the Sum remaining due to him. Either of theſe Ways will do, but the expert Book-keeper will, I believe, make choice of the latter, as the better of the two.
3. As *Robert Moore* ſtood indebted to you 33*l.* 6*s.* 3*d.* before the Accompt was entered, it may ſeem ſomething odd, that you ſhould be made Dr. to him 100*l.* in the above Affair, when in reality you owe him no more than 66*l.* 13*s.* 9*d.* but this Difficulty will vaniſh with a little Conſideration. For as the ſeveral Parts of the whole taken together muſt be equal to that Whole; ſo in the above Quantity of *Liſbon* Wine, amounting to 280*l.* that particular Accompt muſt be balanced by your being made Dr. to *Robert Moore* 100*l.* though in Reality you owe him no more than 66*l.* 13*s.* 9*d.* as before, which Sum only muſt be paid on Demand.

12

J.	Sold *Brandon George* 4 Hhds. of *Liſbon* Wine, at 8*l. per* Hhd.	32	—	—

Note, *Brandon George* muſt be made Dr. to *Liſbon* Wine, and *Liſbon* Wine Cr. by *Brandon George* for its Quantity and Value.

London, *February* 13, 1800.

		l.	s.	d.
J.	Sold *Robert Uxley*, 10 Pieces of Serge, qt. 140 Yards, at 15*d. per* Yard			
	Note, Here you must make *Robert Uxley* Dr. to *Serge* for its Value, and *Serge* Cr. by *R. Uxley* for its Quantity and Value.	8	15	—

14

		l.	s.	d.			
	Sold *Samuel Grainger* as follows,						
J.	4 Pieces of *Norwich* Crape, qt. 64 Yds. at 4*s. per* Yard	12	16	0			
J.	20 Pieces of Duroy, qt. 150 Yards, at 6*s.* 6*d. per* Yard	48	15	0			
J.	10 Pieces of Sagathee, qt. 120 Yards, at 2*s.* 10*d. per* Yard	17	0	0			
					78	11	—
	Received present Money	28	11	0			
	The Rest to pay *March* 1st next	50	0	0			
					78	11	—

Note, This differs very li[illegible] only one Sort of *Goods* sold in like manner; for either way the Buyer must be made Dr. but here the Buyer, i. e. *Samuel Grainger* must be made Dr. to *Sundry Accompts* for the whole Value of the *Goods* sold to him, and the several Sorts of Goods, viz. *Norwich Crape*, *Durey*, and *Sagathee*, must be made Crs. by *Samuel Grainger* for their several Quantities sold to him, and their respective Values: Then *Cash* must be made Dr. to *Samuel Grainger* for the Money received, and *Samuel Grainger* Cr. by *Cash* for the same Sum.

15

		l.	s.	d.			
	Bought of *Robert Uxley* as follows, viz.						
J.R.U.	10 Hhds. of *French* Wine, at 30*l. per* Hhd.	300	0	0			
J.R.U.	10 Pipes of *Canary*, at 25*l. per* Pipe	250	0	0			
J.R.U.	10 Hhds. of *Lisbon* Wine, at 7*l. per* Hhd.	70	0	0			
					620	—	—
J.	For which I paid present Money	£100	0	0			
J.	300 Reams of Paper, at 10*s.* 6*d. per* Ream	157	10	0			
	The rest payable, as *per* Note, in 2 Months	362	10	0			
					620	—	—

Note, This *Case* appears something like that in the 11th Instant, but is confined to only one Way of stating Dr. and Cr. because here are several Sorts of Goods bought. And although here is *Barter* in this *Case*, as in that, yet the Goods not being Value for Value, you must make *Sundry Accompts*, viz. *French Wine*, *Canary*, and *Lisbon* Wine Drs. to *R. Uxley*, for the several Quantities bought, and their respective Values, and *R. Uxley* Cr. by *Sundry Accompts* for the whole Value: Then make *R. Uxley* Dr. to *Sundry Accompts* for the Value of what he has received, and *Cash* Cr. by *R. Uxley* for the Sum paid him, and *Paper* Cr. by *R. Uxley*, for the Quantity sold and its Value.

2. What was said of *Bills receivable*, p. 8. *Jan.* 30, may here be observed concerning *Bills payable*.

London, *February* 16, 1800. | *l.* | *s.* | *d.*

J. J.H. Bought of *John Herbert*, 20 Hhds. of Tobacco, qt. 76 *C.* 1 *qr.* 14 *lb.* at 4*l.* 10*s.* *per C.* — — — — — 343 | 13 | 9

l. *s.* *d.*
Which I have received in lieu of a Debt of 230 0 0
And returned the Overplus, which was 113 13 9
343 | 13 | 9

Note, This *Case* may be journalized two Ways, viz.
1. Make *Tobacco* Dr. to *John Herbert* for the Quantity bought and its Value, and *John Herbert* Cr. by *Tobacco* for the said Value. Then make *John Herbert* Dr. to *Cash* for the Overplus paid him; and *Cash* Cr. by *John Herbert* for the said Overplus. Or,
2. Make *Tobacco* Dr. to *Sundry Accompts*, viz. to *Cash* and to *John Herbert* for the whole Sum that the *Tobacco* amounts to, and its Quantity; and *John Herbert* Cr. by *Tobacco* for so much as the Debt amounts to, and *Cash* Cr. by *Tobacco* for the Overplus paid to *John Herbert*. Either of these is right, but the ingenious *Book-keeper* will, I believe, prefer the latter, if he examines them carefully.

17

J. J.H. Sold *Martin Unwin*, 20 Hhds. of Tobacco, qt. 76 *C.* 1 *qr.* 14 *lb.* at 5*l.* *per C.* — — — — — — — 381 | 17 | 6

Note, It is very plain that *Martin Unwin* (he being the buying Man) must be made Dr. to *Tobacco* for its Value, and that *Tobacco* must be made Cr. by *Martin Unwin* for both Quantity and Value.

18

J. Received of *Elias Skinner* in Full — — — — — 44 | — | —

Note, As you receive the Money, you must necessarily make *Cash* Dr. to *Elias Skinner* for the same, and *Elias Skinner* Cr. by *Cash* for the like Sum.

19

Sold *Isaac Reynolds*, as follows, *viz.* *l.* *s.* *d.*
J.R.M 14 Hhds. of *Lisbon* Wine, at 8*l.* *per* Pipe 112 0 0
J.R.U. 5 Pipes of *Canary*, at 28*l.* *per* Pipe — 140 0 0
252 | — | —

The Balance of our Accompt to be paid in 6 Months.

Note, Whatever dealings there may be between yourself and *Isaac Reynolds*, as often as he receives Goods he must be made Dr. for the same: And as here are several Sorts of Goods sold to him; so you must make him Dr. to *Sundry Accompts* for the whole Value, and each of them Cr. by *Isaac Reynolds*, for its respective Quantity and Value.

20

J. Paid *William Baker*, Esq. in Full — — — — — 56 | — | —

Note, As you have paid *William Baker*, he must be made Dr. to *Cash* for that Sum, and *Cash* must be made Cr. by *William Baker* for the same Sum.

London, *February* 21, 1800.

		l.	s.	d.
	Bought of *Thomas Shaw*, as follows, *viz.*	*l.*	*s.*	*d*
J.T.S.	44 Bags of Hops, wt. 132 *C.* 2 *qrs.* at 28*s. per C.*	185	10	0
J.T.S.	20 Pieces of Drugget, qt. 280 Yards, at 3*s.* 4*d. per* Yard	46	13	4
		232	3	4
	Sold to *Thomas Shaw*, as follows, *viz.*	*l.*	*s.*	*d*
J.T.P.	10 Hhds. of *Oporto* Wine, at 11*l. per* Hhd.	110	0	0
J.R.M	7 Hhds. of *Lisbon* Wine, at 8*l. per* Hhd.	56	0	0
	And paid him the Overplus, which was	66	3	4
		232	3	4

Note, This is a *Case* in *Barter*, that is compound on both *Sides*; wherein ſeveral Sorts of Goods are given in Exchange for ſeveral other Sorts, and the Difference of their whole Value paid by you to *Thomas Shaw*; and therefore to book all theſe Circumſtances rightly, you muſt

1. Make *Sundry Accompts* Drs. to *Thomas Shaw* for what you bought of him, *viz. Hops* and *Drugget*, for their reſpective Quantities and Value; and *Thomas Shaw* Cr. by *Sundry Accompts* for their whole Value.
2. Make *Thomas Shaw* Dr. to *Sundry Accompts* for what he has received, and make *Oporto* Wine, *Lisbon* Wine, and *Caſh* Crs. by *Thomas Shaw* for their reſpective Quantities and Values.

22

J. My good friend *William Baker*, Eſq. having Occaſion for ſome Money, has deſired me to lend him the Sum of 500*l.* upon Bond, for 6 Months, at 5 *per Cent.* which I have agreed to, and he has received the ſaid Sum accordingly. — — — — — — — — 500 — —

Note, Moſt Writers on this Subject make the Borrower Dr. to *Sundry Accompts*, that is to *Caſh*, for the Sum lent him, and to *Intereſt Reckoning*, or elſe to *Profit* and *Loſs* for the Intereſt; but as the Borrower may pay the Principal either before or after the limited Time in the Bond; ſo the *Intereſt* cannot be known at firſt, and therefore it is beſt to omit it, and only make the Borrower Dr. to *Caſh* for the *Principal* by him received, and *Caſh* Cr. by the Borrower for the ſame Sum, letting the *Intereſt* alone till it ſhall be paid.

23

J. *John Oſborne* being indebted to me in the Sum of 270*l.* has given me an Aſſignment on *James Jenkins* for the ſame Sum, which I have this Day received — 270 — —

Note, As *John Oſborne* ſtands indebted to you in your *Ledger*, in the above-named Sum, ſo he only muſt be cleared, though you have received the Money of *Jenkins*; for by *Jenkins*'s paying you the Money by *Oſborne*'s Order, it is that *Oſborne* ſtands clear of the Debt, and therefore you muſt make *Caſh* Dr. to *John Oſborne* for the aforeſaid Sum, and *John Oſborne* Cr. by *Caſh* for the ſame Sum; *Jenkins* being out of the Queſtion.

London, *February* 24, 1800.

		l.	*s.*	*d.*
J.	I am indebted to Capt. *William Andrews*, in the Sum of 246*l.* which he has called on me for; I have therefore given him an Aſſignment on Sir *Robert Johnſon* for the like Sum, which he has this Day received — — — — — — — — — — — —	246	—	—
	Note, This Entry differs from that next before, in as much as you ſtand indebted to Capt. *William Andrews*, and at the ſame Time Sir *Robert Johnſon* ſtands indebted to you in a greater Sum: Therefore as Sir *Robert Johnſon* has anſwered the Aſſignment, you muſt make Capt. *William Andrews* Dr. to Sir *Robert Johnſon* for the Sum mentioned in the Aſſignment, and Sir *Robert Johnſon* Cr. by Capt. *William Andrews* for the ſame Sum.			
	25			
J.	I am indebted to *Robert Moore* 66*l.* 13*s.* 9*d.* he therefore has given *John Aſh* a Draft on me for the like Sum, which I have this Day paid — — — —	66	13	9
	Note, This *Caſe* is juſt the reverſe of that of the 23d Inſt. therefore when you paid *John Aſh*, it was for *Robert Moore's* Uſe: Hence you have nothing more to do, but to make *Robert Moore* Dr. to *Caſh* for the Money paid on the Draft, and *Caſh* Cr. by *Robert Moore* for the like Sum.			
	26			
J.	*Samuel Grainger*, who ſtands indebted to me 50*l.* has compounded with his Creditors to pay them 2*s.* 6*d.* in the Pound; I have therefore received of him 6*l.* 5*s.* and given him a general Diſcharge — —	6	5	—
	Note, Notwithſtanding that *Samuel Grainger* has paid you no more than 6*l.* 5*s.* yet you muſt give him Credit for the whole 50*l.* and in order to do this you muſt 1. Make *Sundry Accompts* Drs. to *Samuel Grainger* in the whole Sum; that is, *Caſh* for the Money which you have received, and *Profit* and *Loſs* for the Sum abated him: And then 2. Make *Samuel Grainger* Cr. by *Sundry Accompts* for the ſame Sum.			
	27			
J.	Sold 10 Pieces of Duroy, qt. 150 Yards, at 6*s.* 6*d.* *per* Yard, to *Robert Uxley* — — — — — — —	48	15	—
	Note, As *Robert Uxley* has bought the *Duroy*, but not paid for it, he in Courſe, muſt be your Dr. for the ſame; and therefore if you make *Robert Uxley* Dr. to *Duroy* for the Value of it, and *Duroy* Cr. by *Robert Uxley* for both the Quantity and Value, the Accompt will be rightly ſtated.			
	28			
J.	Paid ſundry Charges this Month, as *per* Book of Houſe Expences — — — — — — — — — — — —	70	12	11
	Note, This *Entry* is exactly the ſame with that of *Jan.* 31 laſt, and therefore you are only to make *Houſehold Expences* Dr. to *Caſh* for the Money expended this Month, and *Caſh* Cr. by *Houſehold Expences* for the ſame Sum.			

The End of the Firſt Waſte-Book.

The JOURNAL.

LONDON, *January* 1, 1800.

		l.	s.	d.	l.	s.	d.
	Sundry Accompts Drs. to Stock — —	10830	14	10½			
1	Cash in ready Money — — — — —	8000	0	0			
1	Tobacco for 19 Hhds. qt. 63 C. 1 qr. 14 lb. at 4 l. 14 s. *per* C. — — — — — —	297	17	3			
1	Pepper, for 48 Bags, qt. 1026 lb. at 16 d. *per* lb. — — — — — — — —	68	8	0			
2	Canary, for 16 Pipes, at 25 l. *per* Pipe —	400	0	0			
2	Hops for 30 Bags, qt. 109 C. 1 qr. 12 lb. at 2 l. *per* C. — — — — — — —	218	14	5½			
2	French Wine, for 10 Hhds. at 27 l. *per* Hhd.	270	0	0			
2	Holland, for 20 Pieces, qt. 384 Ells, at 3 s. *per* Ell — — — — — — — —	57	12	0			
2	Broad Cloth, for 10 Pieces, qt. 180 Yards, at 10 s. *per* Yard — — — —	90	0	0			
3	Shalloon, for 7 Pieces, qt. 100 Yards, at 2 s. 4 d. *per* Yard — — — — — —	11	13	4			
3	Drugget, for 5 Pieces, qt. 60 Yards, at 3 s. 6 d. *per* Yard — — — — — —	10	10	0			
3	*Thomas Preston*, Esq. on Demand — —	100	0	0			
3	Sir *Robert Johnson* — — — — — — —	476	0	0			
3	*John Herbert* — — — — — — — — —	250	0	0			
4	Capt. *John Smith* (to pay the 8th Instant)	580	0	0			
1					10830	14	10½
1	Stock Dr. to Sundry Accompts — — —	535	13	0			
4	To Capt. *William Andrews* on Demand —	270	0	0			
4	To Sir *Humphrey Parsons* (to pay the 8th Instant) — — — — — — — — —	100	0	0			
4	To *William Baker*, Esq. (to pay the 27th Instant) — — — — — — — — —	150	0	0			
4	To *William Warner* — — — — — — —	15	13	0			
					535	13	—

Note, The *Inventory* being journalized, as above, you must next turn to your *Ledger*, and therein erect an Account for each of these Particulars, in the following Manner;

(1.) You must begin with *Stock*, and in a good Round Text-Hand on the left Folium of the Book, write *Stock Dr.* and on the right Folium in the same Hand, write *Per Contra Cr.*

(2) Because Sundry *Accompts* are Drs. to *Stock*, you must in your *Ledger* make *Stock Cr. by* Sundry *Accompts*, expressing the whole Value.

(3) Make every particular Part *Dr. to Stock for* its Quantity (which mention in your inner Column) and Value respectively.

(4) Beginning these Particulars with *Cash*, you must, as in *Stock*, make *Cash Dr. per Contra Cr.* and then beneath in small Hand,

London, *January* 1, 1800.

on the Debtor Side, put the Year and Day of the Month, and the Folium of the *Journal*, and then write, To Stock in Ready Money, expreſſing the Sum. The like do with *Tobacco*, *Pepper*, &c.

(5.) After this is done, you muſt next (becauſe you ſtand indebted to ſeveral Perſons) make *Stock* Dr. to *Sundry Accompts* for the Sum of all your Debts.

(6.) Make each particular Man Cr. by *Stock* (on the Creditor Side) for the Sum which you owe him; obſerving alſo, the *Date* and *Folium*. This is poſting.

2. The left Hand Page of the *Ledger* is always the Debtor Side, and the right Hand Page is always the Creditor Side.

3. No Merchant erects an Accompt of himſelf in the *Ledger*, becauſe his own *Stock* ſtands for him.

		l.	s.	d.
	2			
1	Caſh Dr. to Holland — — — — £22 0 0			
2	For 8 Pieces, qt. 132 Ells, at 3*s*. 4*d*. *per* Ell, for ready Money	22	—	—
	3			
5	*Brandon George* Dr. to *French* Wine — £57 0 0			
2	For 2 Hhds. at 28*l*. 10*s*. *per* Hhd. to pay in one Month	57	—	—
	4			
5	*Oporto* Wine Dr. to *Thomas Preſton*, Eſq. — £35 0 0			
3	For 5 Hhds. at 7*l*. *per* Hhd. — — — — —	35	—	—
	5			
5	*Samuel Fairman*, Dr. to *French* Wine — £28 0 0			
2	For 1 Hhd. at 28*l*. *per* Hhd. — — — — —	28	—	—
	6			
5	*Elias Skinner*, Dr. to *Oporto* Wine — — £27 0 0			
5	For 3 Hhds. at 9*l*. *per* Hhd. to pay the 12th Inſtant —	27	—	—
	7			
1	Caſh Dr. to Sir *Robert Johnſon* — — £100 0 0			
3	Received in Part — — — — — — —	100	—	—
	8			
4	Sir *Humphrey Parſons* Dr. to Caſh — £100 0 0			
1	Paid in Full — — — — — — — —	100	—	—
	9			
6	*Liſbon* Wine Dr. to Broad Cloth — — £49 0 0			
2	For 7 Hhds. at 7*l*. *per* Hhd. bought of *Elias Ingram*, for which I ſold him 5 Pieces of Broad Cloth, qt. 96 Yards, at 10*s*. 2½*d*. *per* Yard, amounting to the ſame Sum —	49	—	—
	10			
6	*William Lowfield*, Eſq. Dr. to Hops — £66 3 0			
2	For 10 Bags, qt. 31 *C*. 2 *qrs*. at 2*l*. 2*s*. *per C*. — —	65	3	—
	11			
4	Sir *Humphrey Parſons* Dr. to *Liſbon* Wine — £16 0 0			
6	For 2 Hhds. at 8*l*. *per* Hhd. — — — — —	16	—	—
	12			
1	Caſh Dr. to *Elias Skinner* — — — £27 0 0			
5	Received in Full — — — — — — — —	27	—	—

London, *January* 13, 1800.

					l.	s.	d.
1/6	Caſh Dr. to *Liſbon* Wine			£25 10 0			
	For 3 Hhds. at 8*l.* 10*s. per* Hhd.				25	10	—
	14						
1/1	Tobacco Dr. to Caſh			£298 0 0			
	For 20 Hhds. qt. 74 *C.* 2 *qrs.* at 4*l. per C.*				298	—	—
	15						
6/—	*Thomas Johnſon* Dr. to ſundry Accompts			£256 14 3¾			
1	To Tobacco, for 10 Hhds. qt. 37 *C.* 1 *qr.* 15 *lb.* at 4*l.* 12*s. per C.*			171 19 3¾			
2	To *French* Wine for 3 Hhds. at 28*l.* 5*s. per* Hhd.			84 15 0			
					256	14	3¾
	16						
1/3	Caſh Dr. to Sir *Robert Johnſon*			£100 0 0			
	Received in Part				100	—	—
	17						
4/1	*William Baker*, Eſq. Dr. to Caſh			£150 0 0			
	Paid in full				150	—	—
	18						
1/4	Caſh Dr. to Capt. *John Smith*			£580 0 0			
	Received in full				180	—	—
	19						
6/3	Stuffs Dr. to *John Herbert*			£20 0 0			
	For 20 Pieces, qt. 240 Yards, at 20*d. per* Yard				20	—	—
	20						
6/1	*John Hammond*, Eſq. Dr. to Tobacco			£167 0 5			
	For 10 Hhds. qt. 37 *C.* 0 *qrs.* 13*lb.* at 4*l.* 10*s. per C.* he to pay as follows, *viz.*						
	On *February* the 9th next			£67 0 5			
	In 3 months			100 0 0			
					167	—	5
	21						
4/6	Capt. *William Andrews* Dr. to Stuffs			£24 0 0			
	For 20 Pieces, qt. 240 Yards, at 2*s. per* Yard				24	—	—
	22						
7/—	*Robert Moore* Dr. to ſundry Accompts			£533 6 3			
1	To Tobacco, for 19 Hhds. qt. 63 *C.* 1 *qr.* 14*lb.* at 4*l.* 15*s. per C.*			301 0 7½			
1	To pepper, for 48 Bags, qt. 1026*lb.* at 17*d. per lb.*			72 13 6			
2	To Hops, for 20 Bags, qt. 77 *C.* 3 *qrs.* 12*lb.* at 2*l.* 1*s. per C.*			159 12 1½			
					533	6	3
2/7	Canary Dr. to *Robert Moore*			£500 0 0			
	For 20 Pipes, at 25*l. per* Pipe				500	—	—

London, *January* 23, 1800.

					l.	s.	d.
1	Sundry Accompts Drs. to Canary, for 20 Pipes, at 28*l.* *per* Pipe, ſold *John Oſborne*	560	0	0			
7/2	Caſh received in Part — — — —	290	0	0			
	John Oſborne for the Remainder — —	276	0	0			
					560	—	—
	24						
7/2	*Richard Remnant*, Dr. to Canary — —	£432	0	0			
	For 16 Pipes, at 27*l.* *per* Pipe, to pay in 3 Months —				432	—	—
	25						
1	Sundry Accompts Drs. to *Richard Remnant*	£432	0	0			
9/7	*viz.* Caſh received for early Payment —	426	13	4			
	Profit and Loſs, for the Rebate on 432*l.* for 3 Months, at 5 *per Cent.* —	5	6	8			
					432	—	—
	26						
6/3	*William Lowſield*, Eſq. Dr. to Shalloon —	£12	10	0			
	For 7 Pieces, qt. 100 Yards, at 2*s.* 6*d* *per* Yard —				12	10	—
	27						
7/7	Paper Dr. to *Martin Unwin* — — — —	£500	0	0			
	For 1000 Reams at 10*s.* *per* Ream, for which I am to pay as follows,						
	Within 1 Month — —	100	0	0			
	2 Months — —	100	0	0			
	3 Months — —	300	0	0			
					500	—	—
	28						
7/1	*Martin Unwin* Dr. to Sundry Accompts	£500	0	0			
1	*viz.* To Caſh — — — — —	405	1	1½			
9	To Profit and Loſs, for the Rebate, on 500*l.* at 5 *per Cent.* — — —	4	18	10½			
					500	—	—
	29						
8/8	*Norwich* Crape Dr. to *Robert Uxley* —	£280	0	0			
	For 100 Pieces, qt. 1600 Yards, at 3*s.* 6*d.* *per* Yard —				280	—	—
8/8	*Robert Uxley* Dr. to Paper — — —	262	10	0			
	For 500 Reams, at 10*s.* 6*d.* *per* Ream — — —				262	10	—
	30						
1/6	Sundry Accompts Drs. to *Norwich* Crape, for 40 Pieces, qt. 640 Yards, at 4*s.* *per* Yard	128	0	0			
	viz. Caſh received in Part — — —	28	0	0			
4/8	*William Lowſield*, Eſq. for *William Warner's* Aſſignment on him — —	50	0	0			
	William Warner for the Remainder, to ſtand 3 Months — — —	50	0	0			
					128	—	—

London, *January* 31, 1800.

					l.	s.	d.
5	House Expences Dr. to Cash			£37 13 3			
1	For sundry Charges paid this Month, as *per* Book of House-Expences				37	13	3
	February 1.						
5	*Elias Skinner* Dr. to Sundry Accompts			£154 0 0			
1							
6	*viz.* To *Lisbon* Wine, for 2 Hhds. at 8*l. per* Hhd.			16 0 0			
5	To *Oporto* Wine, for 2 Hhds. at 9*l. per* Hhd.			18 0 0			
2	To *French* Wine, for 4 Hhds. at 30*l. per* Hhd.			120 0 0			
					154	—	—
	Sundry Accompts Drs. to *Elias Skinner*			£110 0 0			
1	*viz.* Cash received in Part			90 0 0			
7	*Martin Unwin*, for d° *Skinner's* Assignment on him, payable to me			20 0 0			
5							
					110	—	—
	2						
	Sundry Accompts Drs. to *Isaac Reynolds*			£330 0 0			
8	*viz.* Duroy, for 40 Pieces, qt. 600 Yards, at 6*s. per* Yard			180 0 0			
8	Sagathee for 100 Pieces, qt. 1200 Yds, at 2*s.* 6*d. per* Yard			150 0 0			
8					330	—	—
8	*Isaac Reynolds*, Dr. to Sundry Accompts			120 0 0			
1							
1	*viz.* To Cash paid him in Part for the above mentioned Goods			100 0 0			
7	To *Martin Unwin*, for *Skinner's* Note on him, payable to *Reynolds*			20 0 0			
					120	—	—
	3						
1	Cash Dr. to *Thomas Shaw*			£100 0 0			
9	Received of *John James* for the Use of d° *Shaw*				100	—	—
	4						
9	*Thomas Shaw* Dr. to Cash			£100 0 0			
1	Paid to *William Smith*, by Order of d° *Shaw*				100	—	—
	5						
1	Cash Dr. to *Brandon George*			£57 9 0			
5	Received in Full				57	—	—
	6						
1	Cash Dr. to *Thomas Preston*, Esq.			£65 0 0			
3	Received in Full				65	—	—
	7						
5	*Oporto* Wine Dr. to *Thomas Preston*, Esq.			£90 0 0			
3	For 10 Hhds. at 9*l. per* Hhd. to pay *May* 14 next				90	—	—

London, *February* 8, 1800.

					l.	*s.*	*d.*
1	Cash Dr. to Sundry Accompts	–	–	£110 3 0			
3	*viz.* To Drugget, for 5 Pieces, qt. 60 Yards, at 4*s.* 4*d. per* Yard	–	–	13 0 0			
2	To Broad Cloth, for 5 Pieces, qt. 85 Yards, at 11*s. per* Yard	–	–	46 15 0			
2	To Holland, for 12 Pieces, qt. 252 Ells, at 4*s. per* Ell	–	–	50 8 0			
					110	3	—
	9						
1	Sundry Accompts Drs. to *John Hammond*, Esq.			£67 0 0			
9	*viz.* Cash received in Part	–	–	67 0 0			
6	Profit and Loss abated him	–	–	0 0 5			
					67	—	5
	10						
9	Serge Dr. to Sundry Accompts for 100 Pieces qt. 1400 Yards, at 1*s. per* Yard			70 0 0			
1	*viz.* To Cash paid in Part	–	–	20 0 0			
4	To *William Baker*, Esq. for the rest to be paid the 20th Instant	–	–	50 0 0			
					70	—	—
	11						
6	*Lisbon* Wine Dr. to Sundry Accompts, for 40 Hhds, at 7*l. per* Hhd.	–	–	280 0 0			
7	*viz.* To Paper, for 200 Reams, at 11*s. per* Ream	–	–	110 0 0			
1	To Cash paid in Part	–	–	70 0 0			
7	To *Robert Moore* for the rest, to be paid on Demand	–	–	100 0 0			
					280	—	—
	12						
5	*Brandon George* Dr. to *Lisbon* Wine	–	–	£32 0 0			
6	For 4 Hhds. at 8*l. per* Hhd.	–	–		32	—	—
	13						
8	*Robert Uxley* Dr. to Serge	–	–	£8 15 0			
9	For 10 Pieces, qt. 140 Yards, at 15*d. per* Yard	–	–		8	15	—
	14						
10	*Samuel Grainger*, Dr. to Sundry Accompts			£78 11 0			
8	*viz.* To *Norwich* Crape, for 4 Pieces, qt. 64 Yards, at 4*s. per* Yard	–	–	12 16 0			
8	To Duroy, for 10 Pieces, qt. 150 Yards, at 6*s.* 6*d. per* Yard	–	–	48 15 0			
8	To Sagathee, for 10 Pieces, qt. 120 Yards, at 2*s.* 10*d. per* Yard	–	–	17 0 0			
					78	11	—
1	Cash Dr. to *Samuel Grainger*	–	–	£28 11 0			
10	Received in Part for the above Goods	–	–		28	11	—

London, *February* 15, 1806.

					l.	s.	d.
	Sundry Accompts Drs. to *Robert Uxley*		£620	0 0			
2	*viz.* *French* Wine, for 10 Hhds. at 30*l.* *per* Hhd.		300	0 0			
2	Canary, for 10 Pipes, at 25*l.* *per* Pipe		250	0 0			
6/8	*Lisbon* Wine, for 10 Hhds. at 7*l.* *per* Hhd.		70	0 0			
					620	—	—
8	*Robert Uxley* Dr. to Sundry Accompts		£257	10 0			
1	*viz.* To Cash paid him in Part		100	0 0			
7	To Paper for 300 Reams, at at 10*s.* 6*d.* *per* Ream		157	10 0			
					257	10	—
	16						
1	Tobacco Dr. to Sundry Accompts, for 20 Hhds. qt. 76 *C.* 1 *qr.* 14 *lb.* at 4*l.* 10*s.* *per C.*		343	13 9			
1	*viz.* To Cash paid in Part		113	13 9			
3	To *John Herbert*, for the clearing of a Debt of		230	0 0			
					343	13	9
	17						
7	*Martin Unwin* Dr. to Tobacco		£381	17 6			
1	For 20 Hhds. qt. 76 *C.* 1 qr. 14 *lb.* at 5*l.* *per C.*				381	17	6
	18						
1	Cash Dr. to *Elias Skinner*		£44	0 0			
5	Received in Full				44	—	—
	19						
8	*Isaac Reynolds* Dr. to Sundry Accompts		£252	0 0			
6	*viz.* To *Lisbon* Wine, for 14 Hhds. at 8*l.* *per* Hhd.		112	0 0			
2	To Canary, for 5 Pipes, at 28*l.* *per* Pipe		140	0 0			
					252	—	—
	The Balance of our Accompts to be paid in 6 Months.						
	20						
4	*William Baker*, Esq. Dr. to Cash		£50	0 0			
1	Paid him in Full				50	—	—

London, *February* 21, 1800.

					l.	s.	d.
	Sundry Accompts Drs. to *Thomas Shaw*		£232	3 4			
2	*viz.* Hops, for 44 Bags, wt. 132*C.* 2*qrs.* 0*lb.* at 28*s. per C.*		185	10 0			
3 9	Drugget, for 20 Pieces, qt. 280 Yards, at 3*s.* 4*d. per* Yard		46	13 4			
					232	3	4
9	*Thomas Shaw* Dr. to Sundry Accompts		£232	3 4			
5	*viz.* To *Oporto* Wine for 10 Hhds. at 11*l. per* Hhd.		110	0 0			
6	To *Lisbon* Wine, for 7 Hhds. at 8*l. per* Hhd.		56	0 0			
1	To Cash for the Overplus paid him		66	3 4			
					232	3	4

Note, In the *Cash Book* there is an *Error* made by the placing of the above-mentioned 66*l.* 3*s.* 4*d.* on the Dr. Side instead of the Cr. Side. And therefore, as no Erasements are to be made in your Books of Accompts, this *Error* can be corrected no other Way than by making another *Error* of the same Sum to balance it on the Cr. Side. This *Error* was made on Purpose to show the Learner how he must correct an *Error* made in the like Case.

22

4	*William Baker*, Esq. Dr. to Cash		£500	0 0			
1	For so much lent him upon Bond, for 6 Months, at 5 *per Cent.*				500	—	—

23

1	Cash Dr. to *John Osborne*		£270	0 0			
7	Which Sum I have received this Day of *James Jenkins*, by an Assignment on d° *Jenkins*, by d° *Osborne*				270	—	—

24

4	Capt. *William Andrews* Dr. to Sir *Rob. Johnson*		£246	0 0			
3	For my Assignment on d° Sir *Robert*, payable to d° *Andrews*				246	—	—

25

7	*Robert Moore* Dr. to Cash		£66	13 9			
1	For a Draft on me by d° *Moore*, payable to *John Ash*, or Order				66	13	9

26

	Sundry Accompts Drs. to *Samuel Grainger*		£50	0 0			
1	*viz.* Cash received of d° *Grainger*		6	5 0			
9	Profit and Loss abated in Composition		43	15 0			
10					50	—	—

27

8	*Robert Uxley* Dr. to Duroy		£48	15 0			
9	For 10 Pieces, qt. 150 Yards, at 6*s.* 6*d. per* Yard				48	15	—

28

5	House-Expences Dr. to Cash		£70	12 11			
1	For sundry Charges paid this Month, as *per* Book of House-Expences				70	12	11

The End of the First Journal.

The LEDGER.

The *Alphabet* to the Ledger.

A.
Andrews Capt. *William* 4

B.
Broad Cloth - - - - 2
Baker William, Esq. - 4
Balance - - - - - 10

C.
Cash - - - - - - 1
Canary - - - - 2
Cloth Broad - - - 2
Crape *Norwich* - - 8

D.
Drugget - - - 3
Duroy - - - - - 8

E.

F.
French Wine - - 2
Fairman Samuel - - 5

G.
George Brandon - - 5
Grainger Samuel - 10

H.
Hops - - - - - 2
Holland - - - - - 2
Herbert John - - 3
House Expences - 5
Hammond John, Esq. 6

I.
Johnson Sir *Robert* - 3
Johnson Thomas - - 6

K.

L.
Lisbon Wine - - -
Lowfield William, Esq. 6

M.
Moore Robert - - 7

The LEDGER.

The *Alphabet* to the Ledger.

N.

Norwich Crape – – 8

O.

Oporto Wine – – – 5
Osborne John – – – 7

P.

Pepper – – – – – 1
Preston Thomas, Esq. – 3
Parsons Sir *Humphrey* – 4
Paper – – – – – – 7
Profit and Loss – – 9

Q.

R.

Remnant Richard – 7
Reynolds Isaac – – 8

S.

Stock – – – – – 1
Shalloon – – – – 3
Smith Capt. *John* – 4
Skinner Elias – – – 5
Stuffs – – – – – 6
Sagathee – – – – 8
Shaw Thomas – – 9
Serge – – – – – 9

T.

Tobacco – – – 1

U.

Unwin Martin – – 7
Uxley Robert – – 8

W.

Wine *Canary* – – 2
Wine *French* – – 2
Warner William – 4
Wine *Oporto* – – 5
Wine *Lisbon* – – – 6

X.

Y.

Z.

Stock Dr.

1800					l.	s.	d.
Jan. 1	—	To Sundry Accompts		—	535	13	—
Feb. 28	R	To Balance, for the nett Proceeds of my whole Eſtate		10	10513	5	4¼
					11048	18	4¼

Note 1. The firſt Line on this Side contains the whole of what you owed at your firſt ſetting out in Trade.

2. The *Balance* contains the whole of your Eſtate, in *Goods*, *Caſh*, and *Debts*, due to you at the cloſing of your *Books*.

3. Every Entry in the *Ledger* muſt contain ſo much of the Tranſaction as may be wrote in one Line, and no more; though for Neceſſity's Sake, two Lines are often uſed here.

Caſh Dr.

1800				l.	s.	d.
Jan. 1	1	To Stock	1	8000	—	—
31	—	To Sundry Accompts, received this Month	—	1599	3	4
Feb. 8	—	To Sundry Accompts, received this Month	—	837	19	—
				10437	2	4

Tobacco Dr.

1800			Hhds.	C.	qr.	lb.	Mark		l.	s.	d.
Jan. 1	1	To Stock, at 4*l.* 14*s. per C.*	19	63	1	14	I C	1	297	17	3
14	3	To Caſh, at 4*l. per C.*	20	74	2	0	I H	1	298	—	—
Feb. 16	7	To Sundry Accompts, at 4*l.* 10*s. per C.*	20	76	1	14	I H	—	343	13	9
28	R	To Profit and Loſs gained by this Accompt						9	82	6	10¼
			59	214	1	0			1021	17	10¼

Note, All Accompts of Goods are balanced either by *Profit* and *Loſs* for the *Gain* or *Loſs* on the Sale thereof; or by *Balance* for what remains unſold: or by both; in the preſent Caſe, the *Tobacco* is all ſold, and therefore balanced only by *Profit* and *Loſs* for the Gain, which is very eaſily obtained; for as the Dr. Side contains the prime Coſt of the Goods, that is

Pepper Dr.

1800			Bags	lb.				
Jan 1.	1	To Stock, at 16*d. per lb.*	48	1026	1	68	8	—
Feb. 28	R	To Profit and Loſs gained by this Accompt			9	4	5	6
						72	13	6

Per Contra Cr.

1800										
								£	s.	d.
Jan. 1	1	By Sundry Accompts					—	10830	14	10¼
Feb. 28	R	By Profit and Loſs gained by two Months trading					9	218	3	6
								11040	18	4¼

Note 1. The firſt Line on this Side contains the Whole of your Eſtate, viz. *Goods*, *Caſh*, and *Debts* Due to you at your firſt ſetting out in Trade.

2. The *Profit* and *Loſs* contains the whole of your Gain at the cloſing of your Books.

Per Contra Cr.

1800										
								£	s.	d.
Jan. 31	—	By Sundry Accompts, paid this Month					—	1080	14	4½
Feb. 28	—	By Sundry Accompts, paid this Month					—	1257	3	9
	R	By Balance remaining in Hand, carried to the next Ledger					10	8099	4	2½
								10437	2	4

Note, The *Balance* of this Accompt (if any) is always placed on the Cr. Side, and ſhows what *Money* is remaining in your Hands; and the Reaſon is very obvious, becauſe no Man can pay more than he receives.

Per Contra Cr.

1800			Hhds.	C.	qr.	lb.	Mark.		£	s.	d.
Jan. 15	3	By *Thomas Johnſon*, at 4*l.* 12*s. per C.* for	10	37	1	15	I H	6	171	19	3¾
20	3	By *John Hammond*, Eſq. at 4*l.* 10*s. per C.* for	10	37	0	13	I H	6	167	—	5
22	3	By *Robert Moore*, at 4*l.* 15*s per C.* for	19	63	1	14	I C	7	301	—	7½
Feb. 17	7	By *Martin Unwin*, at 5*l. per C.* for	20	76	1	14	I H	7	381	17	6
			59	214	1	0			1021	17	10¼

what you gave for them, and the Cr. Side what they were ſold for; ſo, if the Dr. Side be the greater, the Difference between them is the *Gain*; but if it ſhould happen that the Dr. Side is greater (as it does ſometimes, through Decay of Goods, or the Market Price falling) then the Difference is the *Loſs*, and will always fall on the Cr. Side.

Per Contra Cr.

1800			Bags.	lb.						
Jan. 22	3	By *Robert Moore*, at 17*d. per lb.* for	48	1026				7	72	13	6

Canary

Dr.

1800			Pipes	Mark		l.	s.	d.
Jan. 1	1	To Stock, at 25*l.* *per* Pipe - - -	16	I L	1	400	—	—
22	5	To *Robert Moore*, at 25*l.* *per* Pipe -	20	R M	7	500	—	—
Feb. 15	7	To *Robert Uxley*, at 25*l.* *per* Pipe -	10	R U	8	250	—	—
28	R	To Profit & Loſs, gained by this Accompt			9	107	—	—
			46			1257	—	—

Note, Here it appears that the Goods are not at all ſold, and therefore before you can tell the *Gain* or *Loſs*, you muſt firſt find the Value of the Goods that are unſold at prime Coſt, and add to it the Value of the Goods

Hops

Dr.

1800			Bags	C.	qr.	lb.	Mark		l.	s.	d.
Jan. 1	1	To Stock, at 2*l.* *per* *C.* for	30	109	1	12	S C	1	218	14	¼
Feb. 21	8	To *Thomas Shaw*, at 1*l.* 8*s.* *Per* *C.* for - - -	44	132	2	0	T S	9	185	10	—
28	R	To Profit and Loſs, gained by this Accompt - -						9	7	—	10¼
			74	241	3	12			411	5	1½

Note, Hence appears the Uſefulneſs of having Goods marked, when they have been purchaſed of ſeveral

French Wine

Dr.

1800			Hhds.	Mark		l.	s.	d.
Jan. 1	1	To Stock, at 27*l.* *per* Hhd. for -	10	B A	1	270	—	—
Feb. 15	7	To *Robert Uxley*, at 30*l.* *per* Hhd. for	10	R U	8	300	—	—
28	R	To Profit & Loſs, gained by this Accompt			9	19	15	—
			20			589	15	—

Holland

Dr.

1800			Pcs.	Ells.		l.	s.	d.
Jan. 1	1	To Stock, at 3*s.* *per* Ell - - - -	20	384	1	57	12	—
Feb. 28	R	To Profit & Loſs, gained by this Accompt			9	14	16	—
			20	384		72	8	—

Broad Cloth

Dr.

1800			Pcs.	Yds.		l.	s.	d.
Jan. 1	1	To Stock, at 10*s.* *per* Yard - - -	10	180	1	90	—	—
Feb. 28	R	To Profit & Loſs, gained by this Accompt			9	5	15	—
			10	180		95	15	—

Per Contra Cr.

1800				Pipes	Marks		l.	s.	d.
Jan. 23	4	By Sundry Accompts, at 28*l.* *per* Pipe, for		20	R M	—	560	—	—
24	4	By *Richard Remnant*, at 27*l.* *per* Pipe, to pay in 3 Months		16	I L	7	432	—	—
Feb. 19	7	By *Isaac Reynolds*, at 28*l.* *per* Pipe, for		5	R U	8	140	—	—
28	R	By Balance, remaining unsold, at 25*l.* *per* Pipe		5	R U	10	250	—	—
				46			1257	—	—

that have been sold (for the whole Quantity must stand on both Sides, be the Value less or more) then the Difference, as before, will be the *Gain* or *Loss* on the Sale of those Goods.

Per Contra Cr.

1800			Bags	C.	qr.	lb.	Mark		l.	s.	d.
Jan. 10	2	By *William Lowsfield*, Esq. at 2*l.* 2*s.* *per* C. for	10	31	2	0	S C	6	66	3	—
22	4	By *Robert Moore*, at 2*l.* 1*s.* *per* C. for	20	77	3	12	S C	7	159	12	1½
Feb. 28	R	By Balance unsold, at 1*l.* 8*s.* *per* C. for	44	132	2	0	T S	10	185	10	—
			74	241	3	12			411	5	1½

Persons at different Times and Prices

Per Contra Cr.

1800			Hhds.	Mark		l.	s.	d.
Jan. 3	2	By *Brandon George*, at 28*l.* 10*s.* *per* Hhd. for	2	B A	5	57	—	—
5	2	By *Samuel Fairman*, at 28*l.* *per* Hhd. for	1	B A	5	28	—	—
15	3	By *Thos. Johnson*, at 28*l.* 5*s.* *per* Hhd for	3	B A	6	84	15	—
Feb. 1	5	By *Elias Skinner*, at 30*l.* *per* Hhd. for	4	B A	5	120	—	—
28	R	By Balance unsold, at 30*l.* *per* Hhd.	10	R U	10	300	—	—
			20			589	15	—

Per Contra Cr.

1800			Pcs.	Ells		l.	s.	d.
Jan. 2	2	By Cash, at 3*s.* 4*d.* *per* Ell, for	8	132	1	22	—	—
Feb. 8	6	By Cash, at 4*s.* *per* Ell, for	12	252	1	50	8	—
			20	384		72	8	—

Per Contra Cr.

1800			Pcs.	Yds.		l.	s.	d.
Jan. 1	2	By *Lisbon* Wine, at 10*s.* 2½*d.* *per* Yard	5	96	6	49	—	—
Feb. 28	6	By Cash, at 11*s.* *per* Yard	5	85	1	46	15	—
		Note, Here is a Yard gained by the Difference of Measurement	10	181		95	15	—

Canary

Dr.

			Pipes	Mark		l.	s.	d.
1800								
Jan. 1	1	To Stock, at 25*l.* *per* Pipe - - -	16	I L	1	400	—	—
22	5	To *Robert Moore*, at 25*l.* *per* Pipe -	20	R M	7	500	—	—
Feb. 15	7	To *Robert Uxley*, at 25*l.* *per* Pipe -	10	R U	8	250	—	—
28	R	To Profit & Loſs, gained by this Accompt			9	107	—	—
			46			1257	—	—

Note, Here it appears that the Goods are not at all ſold, and therefore before you can tell the *Gain* or *Loſs*, you muſt firſt find the Value of the Goods that are unſold at prime Coſt, and add to it the Value of the Goods

Hops

Dr.

			Bags	C.	qr.	lb.	Mark		l.	s.	d.
1800											
Jan. 1	1	To Stock, at 2*l.* *per* *C.* for	30	109	1	12	S C	1	218	14	¼
Feb. 21	8	To *Thomas Shaw*, at 1*l.* 8*s.* *Per* *C.* for - - -	44	132	2	0	T S	9	185	10	—
28	R	To Profit and Loſs, gained by this Accompt - -						9	7	—	10¼
			74	241	3	12			411	5	1½

Note, Hence appears the Uſefulneſs of having Goods marked, when they have been purchaſed of ſeveral

French Wine

Dr.

			Hhds.	Mark		l.	s.	d.
1800								
Jan. 1	1	To Stock, at 27*l.* *per* Hhd. for -	10	B A	1	270	—	—
Feb. 15	7	To *Robert Uxley*, at 30*l.* *per* Hhd. for	10	R U	8	300	—	—
28	R	To Profit & Loſs, gained by this Accompt			9	19	15	—
			20			589	15	—

Holland

Dr.

			Pcs.	Ells.		l.	s.	d.
1800								
Jan. 1	1	To Stock, at 3*s.* *per* Ell - - - -	20	384	1	57	12	—
Feb. 28	R	To Profit & Loſs, gained by this Accompt			9	14	16	—
			20	384		72	8	—

Broad Cloth

Dr.

			Pcs.	Yds.		l.	s.	d.
1800								
Jan. 1	1	To Stock, at 10*s.* *per* Yard - - -	10	180	1	90	—	—
Feb. 28	R	To Profit & Loſs, gained by this Accompt			9	5	15	—
			10	180		95	15	—

Per Contra Cr.

1800			Pipes	Marks		l.	s.	d.
Jan. 23	4	By Sundry Accompts, at 28l. *per* Pipe, for	20	R M	—	560	—	—
24	4	By *Richard Remnant*, at 27l. *per* Pipe, to pay in 3 Months	16	I L	7	432	—	—
Feb. 19	7	By *Isaac Reynolds*, at 28l. *per* Pipe, for	5	R U	8	140	—	—
28	R	By Balance, remaining unsold, at 25l. *per* Pipe	5	R U	10	250	—	—
			46			1257	—	—

that have been sold (for the whole Quantity must stand on both Sides, be the Value less or more) then the Difference, as before, will be the *Gain* or *Loss* on the Sale of those Goods.

Per Contra Cr.

1800			Bags	C.	qr.	lb.	Mark		l.	s.	d.
Jan. 10	2	By *William Lowsfield*, Esq. at 2l. 2s. *per* C. for	10	31	2	0	S C	6	66	3	—
22	4	By *Robert Moore*, at 2l. 1s *per* C. for	20	77	3	12	S C	7	159	12	1½
Feb. 28	R	By Balance unsold, at 1l. 8s. *per* C. for	44	132	2	0	T S	10	185	10	—
			74	241	3	12			411	5	1½

Persons at different Times and Prices

Per Contra Cr.

1800			Hhds.	Mark		l.	s.	d.
Jan. 3	2	By *Brandon George*, at 28l. 10s *per* Hhd. for	2	B A	5	57	—	—
5	2	By *Samuel Fairman*, at 28l. *per* Hhd. for	1	B A	5	28	—	—
15	3	By *Thos. Johnson*, at 28l. 5s. *per* Hhd for	3	B A	6	84	15	—
Feb. 1	5	By *Elias Skinner*, at 30l. *per* Hhd. for	4	B A	5	120	—	—
28	R	By Balance unsold, at 30l. *per* Hhd.	10	R U	10	300	—	—
			20			589	15	—

Per Contra Cr.

1800			Pcs.	Ells		l.	s.	d.
Jan. 2	2	By Cash, at 3s. 4d. *per* Ell, for	8	132	1	22	—	—
Feb. 8	6	By Cash, at 4s. *per* Ell, for	12	252	1	50	8	—
			20	384		72	8	—

Per Contra Cr.

1800			Pcs.	Yds.		l.	s.	d.
Jan. 1	2	By *Lisbon* Wine, at 10s. 2½d. *per* Yard	5	96	6	49	—	—
Feb. 28	6	By Cash, at 11s. *per* Yard	5	85	1	46	15	—
		Note, Here is a Yard gained by the Difference of Measurement	10	181		95	15	—

Shalloon Dr.

1800			Pcs.	Yds.		l.	s.	d.
Jan. 1	1	To Stock, at 2*s.* 4*d.* *per* Yard for -	7	100	1	11	13	4
Feb. 28	R	To Profit & Loſs, gained by this Accompt			9		16	8
						12	10	

Drugget Dr.

1800			Pcs.	Yds.	Mark		l.	s.	d.
Jan. 1	1	To Stock, at 3*s.* 6*d.* *per* Yard, for	5	60	T L	1	10	10	
Feb. 21	8	To *Thomas Shaw*, at 3*s.* 4*d.* *per* Yard, for - - - - - - - -	20	280	T S	9	46	13	4
28	R	To Profit and Loſs, gained by this Accompt - - - - - - - -				9	2	10	
			25	340			59	13	4

Thomas Preſton, Eſq. Dr.

1800					
Jan. 1	1	To Stock - - - - - - - - - - - - - -	1	100	
Feb. 28	R	To Balance due to him, to pay *May* 14 next	10	90	
				190	

Note, 1. The *Dr.* Side of any Man's Accompt ſhows what he ſtands indebted to you; and the *Cr.* Side ſhows what you ſtand indebted to him: And when the *Cr.* Side exceeds the *Dr.* (as in this Caſe) the Balance of the Accompt muſt be placed on the *Dr.* Side, and

Sir Robert Johnſon Dr.

1800					
Jan. 1	1	To Stock - - - - - - - - - - - - - -	1	476	
Error	R	To Balance due to him - - - - - - - -	10	30	
				506	

Note, 1. This *Error* was deſignedly made, to ſhow the young Book-keeper how to correct it; which ſee on the *Cr.* Side.

John Herbert Dr.

1800					
Jan. 1	1	To Stock - - - - - - - - - - - - - -	1	250	

1800		Per Contra	Cr.		l.	s.	d.
Jan. 18	3	By Cash received in full - - - - - -		1	580	—	—
						—	—

1800		Per Contra	Cr.				
Jan. 1	1	By Stock - - - - - - - - -		1	270	—	—
						—	—

1800		Per Contra	Cr.				
Jan. 1	1	By Stock, to pay the 8th Instant - - -		1	100	—	—
Feb. 28	R	By Balance due to me - - - - -		10	16	—	—
						—	—
					116	—	—
						—	—

1800		Per Contra	Cr.				
Jan. 1	1	By Stock, to pay the 17th Instant - -		1	150	—	—
Feb. 10	6	By Serge, to pay the 20th Instant - -		9	50	—	—
28	R	By Balance, due to me on Bond - - -		10	500	—	—
						—	—
					700	—	—
						—	—

1800		Per Contra	Cr.				
Jan. 1	1	By Stock - - - - - - - - -		1	15	13	—
Feb. 28	R	By Balance, due to me, to be paid April 30 next		10	34	7	—
						—	—
					50	—	—
						—	—

1800		Brandon George Dr.		l.	s.	d.
Jan. 3	2	To *French* Wine, to pay in 1 Month - -	2	57	—	—
Feb. 12	6	To *Liſbon* Wine - - - - - - - -	6	32	—	—
				89	—	—

1800		Houſe-Expences Dr.				
Jan. 31	5	To Caſh for ſundry Charges this Month -	1	37	13	3
Feb. 28	8	To Caſh for ſundry Charges this Month -	1	70	12	11
				108	6	2

1800		Oporto Wine Dr.	Hhds.	Mark			
Jan. 4	2	To *Thomas Preſton*, Eſq. at 7*l. per* Hhd.	5	TP	3	35	— —
Feb. 7	5	To *Thomas Preſton*, Eſq. at 9*l. per* Hhd.	10	TP	3	90	— —
28	R	To Profit & Loſs, gained by this Accompt	15		9	30	— —
						155	— —

1800		Samuel Fairman Dr.				
Jan. 5	2	To *French* Wine - - - - - - -	2	28	—	—

1800		Elias Skinner Dr.				
Jan. 6	2	To *Oporto* Wine, to pay the 12th Inſtant -	5	27	—	—
Feb. 1	5	To ſundry Accompts - - - - - - - -	—	154	—	—
				181	—	—

1800		Per Contra Cr.		l.	s.	d.
Feb. 5	5	By Caſh, received in Full - - - - - - -	1	57	—	—
28	R	By Balance due to me - - - - - - - -	10	32	—	—
				89	—	—

1800		Per Contra Cr.		l.	s.	d.
Feb. 28	R	By Profit and Loſs - - - - - - - - -	9	108	6	2

Note, This Accompt muſt not be balanced by any thing elſe but *Profit* and *Loſs*, becauſe the ſeveral Things that are made *Drs.* to Caſh, are of no Eſtimation in the mercantile Way, but are an entire *Loſs*.

1800		Per Contra Cr.	Hhds.	Mark		l.	s.	d.
Jan. 6	2	By *Elias Skinner*, at 9*l. per* Hhd. for -	3	T P	5	27	—	—
Feb. 1	5	By *Elias Skinner*, at 9*l. per* Hhd. for -	2	T P	5	18	—	—
21	8	By *Thomas Shaw*, at 11*l. per* Hhd. for	10	T P	9	110	—	—
			15			155	—	—

1800		Per Contra Cr.		l.	s.	d.
Feb. 28	R	By Balance due to me - - - - - - - -	10	28	—	—

1800		Per Contra Cr.		l.	s.	d.
Jan. 12	3	By Caſh received in full - - - - - - -	1	27	—	—
Feb. 1	5	By ſundry Accompts - - - - - - - - -	—	110	—	—
18	7	By Caſh, received in full - - - - - - -	1	44	—	—
				181	—	—

Lisbon Wine — Dr.

1800			Hhds.	Mark		l.	s.	d.
Jan. 9	2	To Broad Cloth, at 7l. per Hhd. for	7	E I	2	49	—	—
Feb. 11	6	To sundry Accompts, at 7l. per Hhd. for	40	R M	—	280	—	—
15	7	To *Robert Uxley*, at 7l. per Hhd. for	10	R U	8	70	—	—
28	R	To Profit & Loss, gained by this Accompt			9	33	10	—
			57			432	10	—

William Lowfield, Esq. — Dr.

1800					
Jan. 10	2	To Hops	2	66	3	—
26	4	To Shalloon	3	12	10	—
30	4	To *Norwich* Crape, for *William Warner's* Assignment on him	8	50	—	—
				128	13	—

Thomas Johnson — Dr.

1800						
Jan. 15	3	To Sundry Accompts	—	256	14	3¾

Stuffs — Dr.

1800			Pcs.	Yds.		l.	s.	d.
Jan. 19	3	To *John Herbert*, at 20d. per Yard	20	240	3	20	[illegible]	—
Feb. 28	R	To Profit & Loss, gained by this Accompt			9	4	—	—
						24	—	—

John Hammond, Esq. — Dr.

1800						
Jan. 28	3	To Tobacco, to pay at sundry Times	1	167	—	5

Per Contra Cr.

1800			Hhds.	Mark		L.	s.	d.
Jan. 11	2	By Sir *Humphrey Parſons* at 8*l. per* Hhd. for	2	E I	4	16	—	—
13	3	By Caſh, 8*l.* 10*s. per* Hhd. for	3	E I	1	25	10	—
Feb. 1	5	By *Elias Skinner*, at 8*l. per* Hhd. for	2	E I	5	16	—	—
12	6	By *Brandon George*, at 8*l. per* Hhd. for	4	R M	5	32	—	—
19	7	By *Iſaac Reynolds*, at 8*l. per* Hhd. for	14	R M	8	112	—	—
21	8	By *Thos. Shaw*, at 8*l. per* Hhd. for	7	R M	9	56	—	—
28	R	By Balance, unſold, at 7*l. per* Hhd. for	25	{ R M 15 / R U 10 }	10	175	—	—
			57			432	10	—

Per Contra Cr.

1800						
Feb. 28	R	By Balance due to me	10	128	13	—

Per Contra Cr.

1800						
Feb. 28	R	By Balance due to me	10	256	14	$3\frac{3}{4}$

Per Contra Cr.

1800			Pcs.	Yds.				
Jan. 21	3	By Capt. *William Andrews*, at 2*s. per* Yard, for	20	240	4	24	—	—

Per Contra Cr.

1800							
Feb. 9	6	By ſundry Accompts	—	67	—	5
28	R	By Balance due to me, payable *April* 20th next	10	100	—	—
				167	—	5

1800		Robert Moore Dr.		l.	s.	d.
Jan. 22	3	To ſundry Accompts - - - - - - - - -	—	533	6	3
Feb. 25	8	To Caſh for his Draft on me, paid to *John Aſh*	1	66	13	9
				600	—	—

1800		John Oſborne Dr.				
Jan. 23	4	To Canary - - - - - - - - - -	2	270	—	—

1800		Richard Remnant Dr.				
Jan. 24	4	To Canary, to pay in 3 Months - - - -	2	432	—	—

1800		Paper Dr.	Reams				
Jan. 27	4	To *Martin Unwin*, at 10*s. per* Ream, to pay at ſundry Times, for - - -	1000	7	500	—	—
Feb. 28	R	To Profit and Loſs, gained by this Accompt		9	30	—	—
			1000		530	—	—

1800		Martin Unwin Dr.				
Jan. 28	4	To ſundry Accompts - - - - - - - -	—	500	—	—
Feb. 1	5	To *Elias Skinner*, for d° *Skinner's* Aſſignment on *Unwin*, payable to me - - - - - - -	5	20	—	—
17	7	To Tobacco - - - - - - - - - -	1	381	17	6
				901	17	6

		Per Contra Cr.		l.	s.	d.
1800						
Jan. 22	3	By Canary	2	500	—	—
Feb. 11	6	By *Liſbon* Wine, on Demand	6	100	—	—
					—	—
				600	—	—
					—	—

		Per Contra Cr.		l.	s.	d.
1800						
Feb. 23	8	By Caſh, received in full, by an Aſſignment on *James Jenkins*	1	270	—	—
					—	—

		Per Contra Cr.		l.	s.	d.
1800						
Jan. 25	4	By ſundry Accompts	—	432	—	—
					—	—

		Per Contra Cr.	Reams		l.	s.	d.
1800							
Jan. 20	4	By *Robert Uxley*, at 10*s.* 6*d. per* Ream, for	500	8	262	10	—
Feb. 11	6	By *Liſbon* Wine, at 11*s. per* Ream, for	200	6	110	—	—
15	7	By *Robert Uxley*, at 10*s* 6*d. per* Ream, for	300	8	157	10	—
						—	—
			1000		530	—	—
						—	—

		Per Contra Cr.		l.	s.	d.
1800						
Jan. 27	4	By Paper	7	500	—	—
Feb. 2	5	By *Iſaac Reynold's*, for *E. Skinner's* Note on d° *Unwin*, now given to *I. Reynolds*	8	20	—	—
28	R	By Balance, due to me	10	381	17	6
				901	17	6

Norwich Crape Dr.

1800			Pcs.	Yds.		l.	s.	d.
Jan. 29	4	To *Robert Uxley*, at 3*s.* 6*d.* *per* Yard for	100	1600	8	280	—	—
Jan. 28	R	To Profit and Loſs, gained by this Accompt			9	17	12	—
						297	12	—

Robert Uxley Dr.

1800						
Jan 29	4	To Paper	7	262	10	—
Feb. 13	6	To Serge	9	8	15	—
15	7	To ſundry Accompts	—	257	10	—
27	8	To Duroy	8	48	15	—
28	R	To Balance, due to him	10	322	10	—
				900	—	—

Iſaac Reynold Dr.

1800						
Feb. 2	5	To ſundry Accompts	—	120	—	—
19	7	To ſundry Accompts	—	252	—	—
				372	—	—

Duroy Dr.

1800			Pcs.	Yds.				
Feb. 2	5	To *Iſaac Reynolds*, at 6*s.* *per* Yard, for	40	600	8	180	—	—
28	R	To Profit & Loſs, gained by this Accompt			9	7	10	—
						187	10	—

Sagathee Dr.

1800			Pcs.	Yds.				
Feb. 2	4	To *Iſaac Reynolds*, at 2*s.* 6*d.* *per* Yard for	100	1200	8	150	—	—
28	R	To Profit and Loſs, gained by this Accompt			9	2	—	—
						152	—	—

Per Contra Cr.

1800			Pcs.	Yds.		l.	s.	d.
Jan. 30	5	By sundry Accompts, at 4*l.* *per* Yard for	40	640	—	128	—	—
Feb. 14	7	By *Samuel Grainger*, at 4*l.* *per* Yard for	4	64	10	12	16	—
28	R	By Balance, unfold, at 3*s.* 6*d.* *per* Yard for	56	896	10	156	16	—
			100	1600		297	12	—

Per Contra Cr.

1800						
Jan. 29	4	By *Norwich* Crape	8	280	—	—
Feb. 15	7	By sundry Accompts		620	—	—
				900	—	—

Per Contra Cr.

1800						
				3		
Feb. 2	5	By sundry Accompts	—	30	—	—
28	R	By Balance, due to me	10	42	—	—
				372	—	—

Per Contra Cr.

1800			Pcs.	Yds.				
Feb. 14	6	By *Samuel Grainger*, at 6*s.* 6*d.* *per* Yard	10	150	10	48	15	—
27	8	By *Robert Uxley*, at 6*s.* 6*d.* *per* Yard	10	150	8	48	15	—
28	R	By Balance, unfold, at 6*s.* *per* Yard	20	300	10	90	—	—
			40	600		187	10	—

Per Contra Cr.

1800			Pcs.	Yds.				
Feb. 14	6	By *Samuel Grainger*, at 2*s.* 1*cd.* *per* Yard	10	120	10	17	—	—
28	R	By Balance, unfold, at 2*s.* 6*d.* *per* Yard	90	1080	10	135	—	—
			100	1200		152	—	—

1800		Thomas Shaw	Dr.		l.	s.	d.
Feb 4	5	To Cash, paid *William Smith*, by Order of d° *Shaw*			100	—	—
21	8	To ſundry Accompts			232	3	4
					332	3	4

1800		Serge	Dr.	Pcs.	Yds.			
Feb. 10	6	To ſundry Accompts, at 1*s. per* Yard		100	1400	1	70	—	—
28	R	To Profit and Loſs, gained by this Accompt				9	1	15	—
							71	15	—

1800		Profit and Loſs	Dr.			
Jan. 25	4	To *Richard Remnant*, loſt by the Rebate of 432*l.* for 3 Months, at 5 *per Cent.*	7	5	6	8
Feb. 9	6	To *John Hammond*, Eſq. loſt by an Abatement			—	5
26	8	To *Samuel Grainger*, abated in Compoſition	10	43	15	—
28	R	To Houſe-Expences	5	10	6	2
—	R	To Stock gained by 2 Months trading	1	218	3	6
				375	11	9

Note, This Accompt is always made Dr. to *Stock* for the Balance thereof, if there be a Gain in the Trade, and Cr. by *Stock* if there be a *Loſs*. And the Reaſon is obvious enough: For if there be a *Gain*, it is evident that the Goods were ſold for more than they were bought for, and therefore *Stock* muſt be Cr. by *Profit* and *Loſs* for the ſame; the contrary if there be a *Loſs*, which ſeldom happens to a careful Trader.

Admit, therefore, a Man's whole *Stock* to conſiſt of but one Sort of Goods; hence, as that is his *Stock*, the *Prime Coſt* thereof, and the *Gain* muſt go together to balance the Cr. Side, which will conſiſt of what was ſold at an advantageous Price: For the Difference between the Prices of Goods bought, and ſold out advantageouſly, muſt be the *Profit* ariſing from the Sale of thoſe *Goods*; and as that muſt be placed on the Cr. Side of *Stock*, ſo *Profit* and *Loſs* muſt be Dr. to *Stock* for the ſame Balance of Gain, and not to any thing elſe.

For Example.

1. Suppoſe the Merchant's whole Stock ſhould conſiſt of *Pepper*, which is worth 68*l.* 8*s.* *Page* 1, then it muſt be

Pepper	Dr.	Stock	Cr.
To Stock - -	68*l.* 8*s.*	By Pepper - -	68*l.* 8*s.*

2. Suppoſe the *Pepper* to be all ſold upon Truſt to *Robert Moore* for 72*l.* 13*s.* 6*d.* then is

Robert Moore	Dr.	Pepper	Cr.
To Pepper -	72*l.* 13*s.* 6*d.*	By *Robt. Moore*	72*l.* 13*s.* 6*d.*

3. To balance this Accompt; as there is a *Gain* upon the Sale of the ſold *Pepper*; ſo for that *Gain* you muſt make

Pepper	Dr.	Profit and Loſs	Cr.
To Profit and Loſs	4*l.* 5*s.* 6*d.*	By Pepper -	4*l.* 5*s.* 6*d.*

1800		Per Contra	Cr.		l.	s.	d.
Jan. 3	5	By Cash, received of *John James*, for *Shaw's* Use		1	100	—	—
21	8	By sundry Accompts		—	232	3	4
					332	3	4

Per Contra	Cr.	Pcs.	Y.				
1800 6	By *Robert Uxley*, at 15*d. per* Yard	10	140	8	8	15	—
Feb. 13 R	By Balance unsold, at 1*s. per* Yard	90	1260	10	63	—	—
		100	1400		71	15	—

1800		Per Contra	Cr.				
Jan. 28	4	By *Martin Unwin*, gained by the Rebate of 500*l.* at 5 *per Cent*		7	4	18	10½
Feb. 28	R	By Tobacco		1	82	6	10¼
—	R	By Pepper		1	4	5	6
—	R	By Canary		2	107	—	—
—	R	By Hops		2	7	—	10¼
—	R	By *French* Wine		2	19	15	—
—	R	By Holland		2	1	10	—
—	R	By Broad Cloth		2	5	1	—
—	R	By Shalloon		3	—	16	8
—	R	By Drugget		3	2	10	—
—	R	By *Oporto* Wine		5	30	—	—
—	R	By *Lisbon* Wine		6	33	10	—
—	R	By Stuffs		6	4	—	—
—	R	By Paper		7	30	—	—
—	R	By *Norwich* Crape		8	17	12	—
—	R	By Duroy		8	7	10	—
—	R	By Sagathee		8	2	—	—
—	R	By Serge		9	1	5	—
					375	1	9

4. To balance the Accompt of *Profit* and *Loss*, you must make

Profit and Loss	Dr.	Stock	Cr.
To Stock - -	4*l.* 5*s.* 6*d*	By Profit and Loss	4*l.* 5*s.* 6*d.*

5. Then because *Robert Moore* has not paid for the *Pepper*, to balance his Accompt, you must make

Balance	Dr.	*Robert Moore*	Cr.
To *Robert Moore*	72*l.* 13*s.* 6*d.*	By Balance	72*l.* 13*s.* 6*d.*

Lastly, To Balance the whole Accompt, you must make

Stock	Dr.	By Balance	Cr.
To Balance -	72*l.* 13*s.* 6*d.*	By Stock -	72*l.* 13*s.* 6*d.*

Hence it appears, by taking a Survey of these Statings, that *Stock* stands Cr. both by *Pepper* for the prime Cost, and by *Profit* and *Loss* for the *Gain* thereon; and that *Stock* is Dr. to *Balance* for the whole Value of the said *Pepper* sold to Advantage, which is equal to the *Prime Cost* and *Profit* taken together.

1800		Samuel Grainger	Dr.		l.	s.	d.
Feb. 14	6	To ſundry Accompts - - - - - -		—	78	11	—

		Balance	Dr. Mark		l.	s.	d.
1800 *Feb.* 28	R	To Caſh remaining in Hand, carried to the next Ledger - -		1	8099	4	$2\frac{1}{2}$
—	R	To Canary, unſold, 5 Pipes, at 25*l. per* Pipe - - - - -	RUM	2	125	—	—
—	R	To Hops, unſold, 44 Bags, wt. 132 *C.* 2 *qrs.* at 28*s. per C.* -	TS	2	185	10	—
—	R	To *French Wine*, unſold, 10 Hhds. at 30*l. per* Hhd. - - - - -	RUM	2	300	—	—
—	R	To Drugget, unſold, 20 Pieces, qt. 280 Yards, at 3*s.* 4*d. per* Yard	TS	3	46	13	4
—	R	To Sir *Robert Johnſon*, due to me		3	30	—	—
—	R	To Sir *Humphrey Parſons*, due to me		4	16	—	—
—	R	To *William Baker*, Eſq. due to me on Bond - - - - - - -		4	500	—	—
—	R	To *William Warner*, due to me, to be paid *April* 30th next - -		4	34	7	—
—	R	To *Brandon George*, due to me -		5	32	—	—
—	R	To *Samuel Fairman*, due to me		5	28		—
—	R	To *Liſbon* Wine, unſold, 25 Hhds. at 7*l. per* Hhd. - - - - -	RM 15 RU 10	6	175	—	—
—	R	To *William Lowfield*, Eſq. due to me		6	128	13	—
—	R	To *Thomas Johnſon*, due to me -		6	256	14	$3\frac{3}{4}$
—	R	To *John Hammond*, Eſq. due to me, to be paid *April* 20th next -		6	100	—	—
—	R	To *Martin Unwin*, due to me -		7	381	17	6
—	R	To *Norwich* Crape, unſold, 56 Pcs. qt. 896 Yards, at 3*s.* 6*d. per Yard*	RUM	8	156	16	—
—	R	To *Iſaac Reynolds*, due to me -		8	42	—	—
—	R	To Duroy, unſold, 20 Pieces qt. 300 Yards, at 6*s. per* Yard -	HR	8	90	—	—
—	R	To Sagathee, unſold, 90 Pieces, qt. 1080 Yards, at 2*s.* 6*d. per* Yard	IR	8	135	—	—
—	R	To Serge, unſold, 90 Pieces, qt. 1260 Yards, at 1*s. per* Yard	WB	9	63	—	—
					10925	15	$4\frac{1}{4}$

Note, 1. Every *Article* under the Head of *Balance*, on the *Dr.* Side, is derived or brought from the *Cr.* Side of that particular Accompt, which is made *Cr.* by Balance.

2. Theſe *Articles* taken together, make up the whole of your preſent *Eſtate* in *Money*, *Goods*, and *Debts* due to you; and in your next *Books*, that is, in your *Journal* and *Ledger*, they muſt each of them be made *Dr.* to *Stock*, becauſe each Particular is a Part thereof.

1800		Per Contra Cr.		l.	s.	d.
Feb. 14	6	By Caſh, received in Part - - - - -	1	28	11	—
26	8	By Sundry Accompts - - - - - -	—	50	—	—
				78	11	—

1800		Per Contra Cr.		l.	s.	d.
Feb. 20	R	By *Thomas Preſton*, Eſq. due to him, to be paid *May* 14 next - - - - - - -	3	90	—	—
—	R	By *Robert Uxley*, due to him - - - -	8	322	10	—
—	R	By Stock, for the nett Proceed of my whole Eſtate - - - - - - - - -	1	10513	5	4¼
				10925	15	4¼

Note 1. Every *Article* under the Head of *Balance* on the *Cr.* Side (the laſt only excepted) is derived or brought from the *Dr.* Side of that particular Accompt which is *Dr.* to *Balance*.

2. Theſe *Articles* taken together make up the whole of what you owe or ſtand indebted to others: And as your *Stock* is obliged to make good thoſe *Debts*; ſo, in your next *Journal* and *Ledger*, your *Stock* muſt be made *Dr.* to every one of them, they being ſo many *Crs.* to whom you are *obliged*.

3. The laſt *Article* only, where *Balance* is made *Cr.* by *Stock*, ſhows the nett *Produce* of your whole Eſtate, and what you are really worth, when all your *Debts* are paid.

4. This *Balance* is always placed on the *Cr.* Side (except your *Debts* ſhould exceed) and in your next Books *Stock* muſt be credited with the ſame, for the whole Quantity and Value, becauſe each Particular is *Dr.* to *Stock* for its reſpective Quantity and Value.

Laſtly, If what you owe ſhould at any Time exceed your *Caſh*, *Goods* unſold, and *Debts* due to you, it will then look very bad; and the *Balance*, which then muſt be placed on the *Dr.* Side, ſhows that you are ſo much worſe than Nothing, which Sum, if it ſhould be pretty large, will oblige you to call your *Creditors* to a Compoſition, in order to enable you to carry on Buſineſs again.

Dr. l.	Dr. s.	Dr. d.		Cr. l.	Cr. s.	Cr. d.
535	13	—	Stock	1 10830	14	10½
1043	2	4	Cash	1 2337	18	1½
939	11	—	Tobacco	1 1021	17	10½
68	8	—	Pepper	1 72	13	6
1150	—	—	Canary	2 1132	—	—
404	4	3¼	Hops	2 225	15	1½
570	—	—	*French* Wine	2 289	15	—
57	12	—	Holland	2 72	8	—
90	—	—	Broad Cloth	2 95	15	—
11	13	4	Shalloon	3 12	10	—
57	3	4	Drugget	3 13	—	—
100	—	—	*Thomas Preston, Esq.*	3 190	—	—
476	—	—	Sir *Robert Johnson*	3 446	—	—
250	—	—	*John Herbert*	3 250	—	—
580	—	—	Capt. *John Smith*	4 580	—	—
270	—	—	Capt. *William Andrews*	4 270	—	—
116	—	—	Sir *Humphrey Parsons*	4 100	—	—
700	—	—	*William Baker*, Esq.	4 200	—	—
50	—	—	*William Warner*	4 15	13	—
89	—	—	*Brandon George*	5 57	—	—
108	6	2	House-Expences	5 —	—	—
125	—	—	*Oporto* Wine	5 155	—	—
28	—	—	*Samuel Fairman*	5 —	—	—
181	—	—	*Elias Skinner*	5 181	—	—
399	—	—	*Lisbon Wine*	6 257	10	—
128	13	—	*William Lowfield*, Esq.	6 —	—	—
256	14	3¾	*Thomas Johnson*	6 —	—	—
20	—	—	Stuffs	6 24	—	—
67	—	5	*John Hammond*, Esq.	6 67	—	5
600	—	—	*Robert Moore*	7 600	—	—
270	—	—	*John Osborne*	7 270	—	—
432	—	—	*Richard Remnant*	7 432	—	—
500	—	—	Paper	7 530	—	—
901	17	6	*Martin Unwin*	7 520	—	—
280	—	—	*Norwich* Crape	8 140	16	—
577	10	—	*Robert Uxley*	8 900	—	—
372	—	—	*Isaac Reynolds*	8 330	—	—
180	—	—	Duroy	8 97	10	—
150	—	—	Sagathee	8 17	—	—
332	3	4	*Thomas Shaw*	9 332	3	4
70	—	—	Serge	9 8	15	—
49	2	1	Profit and Loss	9 4	18	10½
78	11	—	*Samuel Grainger*	10 78	11	—
23159	5	1	*End of the first Ledger.*	23159	5	1

THE

CASH-BOOK.

1800		Cash D^r.		l.	s.	d.
Jan. 1	1	To Stock	1	8000	—	—
2	2	To Holland, received in full	2	22	—	—
7	2	To Sir *Robert Johnson*, received in Part	3	100	—	—
12	2	To *Elias Skinner*, received in full	5	27	—	—
13	3	To *Lisbon* Wine, received in full	6	25	10	—
15	3	To Sir *Robert Johnson*, received in Part	3	100	—	—
18	3	To Capt. *John Smith*, received in full	4	580	—	—
23	4	To Canary, received in Part	1	290	—	—
25	4	To *Richard Remnant*, received in full for his early Payment	7	426	13	4
30	4	To *Norwich* Crape, received in Part of *William Warner*	8	28	—	—
				9599	3	4

1800		Cash D^r.				
Feb. 1	5	To Balance brought from the last Month	—	8518	8	11½
	5	To *Elias Skinner*, received in Part	5	90	—	—
3	5	To *Thomas Shaw*, received of *John James*, for *Shaw's* Use	9	100	—	—
5	5	To *Brandon George*, received in full	5	57	—	—
6	5	To *Thomas Preston*, Esq. received in full	3	65	—	—
8	6	To Sundry Accompts received in full	—	110	3	—
9	6	To *John Hammond*, Esq. received in Part	6	67	—	—
14	6	To *Samuel Grainger*, received in Part	10	28	11	—
18	7	To *Elias Skinner*, received in full	5	44	—	—
Err. 21	8	To *Thomas Shaw*, received in full	9	66	3	4
23	8	To *John Osborne*, received in full of *James Jenkins*	7	270	—	—
26	8	To *Samuel Grainger*, received in full of a Compoſition	10	6	5	—
				9422	11	3½

Note, 1. The laſt *Line* but three, marked with *Error* in the Margin, was done on Purpoſe to ſhow the Learner how to Balance it in the like Caſe; which ſee on the *Cr.* Side.

2. The Error muſt not be added with the reſt of the Money, when it is carried to the Ledger, becauſe it was never received.

The End of the

1800		Per Contra Cr.		l.	s.	d.
Jan. 8.	2	By Sir *Humphry Parsons*, paid in full	4	100	—	—
14	3	By Tobacco, paid in full	1	298	—	—
17	3	By *William Baker*, Esq. paid in full	4	150	—	—
28	4	By *Martin Unwin*, paid in full	7	495	1	1½
31	5	By House-Expences, for sundry Charges this Month	5	37	13	5
—	R	By Balance, remaining in Hand, carried to the next Month	—	8528	8	11½
				9599	3	4

1800		Per Contra Cr.		l.	s.	d.
Feb. 2	5	By *Isaac Reynolds*, paid in Part	8	100	—	—
4	5	By *Thomas Shaw*, paid *William Smith*, by Order of d° *Shaw*	9	100	—	—
10	6	By Serge, paid in Part	9	20	—	—
11	6	By *Lisbon* Wine paid in Part	6	70	—	—
15	7	By *Robert Uxley*, paid in Part	8	100	—	—
16	7	By Tobacco paid in Part	1	113	13	9
20	7	By *William Baker*, Esq. paid in full	4	50	—	—
21	8	By *Error* on the Dr. Side	—	66	3	4
	8	By *Thomas Shaw*, paid in full	9	66	3	4
22	8	By *William Baker*, Esq. lent him on Bond for 6 Months, at 5 *per Cent.*	4	500	—	—
25	8	By *Robert Moore*, for his Draft on me, payable to *John Ash*, or Order	7	66	13	9
28	8	By House-Expences, for sundry Charges this Month	5	70	12	11
—	R	By Balance, remaining in Hand, carried to the next Month	10	8099	4	2½
				9422	11	3½

Note, The last Line but nine, having the *Index* prefixed to it in the Margin, shows that it was inserted to balance the Error committed on the Dr. Side of this Account.

2. The Error must not be added with the rest of the Money, when it is carried to the *Ledger*, because it was never paid.

first Cash Book.

THE

BOOK of HOUSE-EXPENCES.

1800		House-Expences Dr. to Cash.	l.	s.	d.	l.	s.	d.
Jan.	1	Paid for 3 Rabbits	0	2	6			
	2	a Load of Hay	1	16	0			
	3	a *Cheshire* Cheese, wt. 57 lb at 4*d.* *per* lb	0	19	0			
	4	a Firkin of Butter, wt. 56 lb at 8*d.* *per* lb	1	17	4			
	5	a Load of Straw	1	7	0			
	6	the Baker's Bill	0	17	0			
	7	a Suit of Apparel	8	0	0			
						14	18	10
	8	6 Mahogany Chairs	6	0	0			
	9	the Coachman's Bill	0	17	7			
	10	the Butcher's Bill	0	19	7			
	11	2 lb Sausages	0	1	0			
	12	Turnips and Potatoes	0	0	9			
	13	Endive and Celery	0	0	4			
	14	¼ lb Flour of Mustard	0	0	6			
	15	the Brewer's Bill	0	10	0			
						8	9	9
	16	the Smith's Bill	0	19	8			
	17	3 Quarter of Oats, 15*l.* *per* Quarter	2	5	0			
	18	1 Quarter's Wages for the Cook	2	0	0			
	19	a Goose	0	3	6			
	20	a Set of China Ware	3	0	0			
	21	a Gross of the best Corks	0	5	0			
	22	a Turkey	0	5	0			
	23	2 Fowls	0	3	6			
						9	1	8
	24	1 Quarter's Salary to the Coachman	2	10	0			
	25	1 *Glocestershire* Cheese, wt. 21 lb at 3*d.* *per* lb	0	5	3			
	26	the Baker's Bill	0	19	6			
	27	2 Hair Brooms	0	2	0			
	28	3 Hearth Brushes	0	1	0			
	29	a Gammon of Bacon	0	4	6			
	30	2 Quarts of Pease	0	0	5			
	31	The Butcher's Bill	1	0	4			
						5	3	0
						37	13	3

	House-Expences Dr. to Cash.	l.	s.	d.	l.	s.	d.
1800							
Feb. 1.	Paid for a Load of Sand - - - - -	0	6	0			
2	the House-maid, a Quarter's Wages	1	5	0			
3	the Brewer for a Barrel of Beer -	0	10	0			
4	for Potatoes - - - - - - -	0	0	3			
5	the Smith, for mending the Poker, Tongs, and Fire-shovel - -	0	2	6			
6	for mending the Jack and Spits	0	2	6			
7	the Carpenter, for mending the Shelves in the Kitchen - -	0	7	6			
					2	13	9
8	the Butcher's Bill - - - - -	1	19	2			
9	the Baker's Bill - - - - -	0	19	10			
10	for 6 Chaldron of Coals - -	9	0	0			
11	the Mason for mending the Kitchen Floor - - - - - - - - -	0	12	6			
12	the Footman 1 Quarter's Wages	2	0	0			
13	the Cook's Bill for Greens, &c.	0	7	8			
14	the Chambermaid, a Quarter's Wages - - - - - -	1	10	0			
					16	9	2
15	for a new Stove in the Parlour	4	0	0			
16	ditto - - - - Dining-room	6	0	0			
17	the Back-maker for some brewing Vessels - - - - - - -	7	8	0			
18	the Cooper for 6 new Barrels -	2	7	6			
19	the Coppersmith for 2 new Coppers	9	14	6			
20	the Bricklayer for setting the said Coppers - - - - - - -	5	3	6			
21	the Smith for Iron Work to the same	3	17	0			
					39	0	6
22	for a Mill to grind the Malt -	1	16	0			
23	for a Quarter of Malt and 10 lb of Hops - - - - - - - -	3	4	0			
24	for a Load of Hay - - - - -	1	16	0			
25	ditto - of Straw - - - -	0	18	0			
26	the Baker's Bill - - - - - -	1	12	0			
27	the Butcher's Bill - - - - -	2	16	6			
28	for 1 Dozen of Candles - -	0	7	0			
					12	9	6
					70	12	11

The End of the First Book of House-Expences.

The WASTE-BOOK.

LONDON, *March* 1, 1800.

An INVENTORY of my whole Estate, consisting of Money, Goods, and Debts owing to and by me *John Simmons*, taken this Day; and is as follows, *viz.*

		l.	*s.*	*d.*	*l.*	*s.*	*d.*
J.	*Imprimis*, I have in ready Money —	8099	4	2½			
J. R U	*Item*, 5 Pipes of Canary, at 25*l. per* Pipe	125	0	0			
J. T S	44 Bags of Hops, wt. 132*C.* 2*qrs* at 28*l. per C.*	185	10	0			
J. R U	10 Hhds of *French* Wine, at 30*l. per* Hhd.	300	0	0			
J. T S	20 Pieces of Drugget, qt. 280 Yards, at 3*s.* 4*d. per* Yd.	46	13	4			
RM 15 / RU 10	25 Hhd. of *Lisbon* Wine, at 7*l. per* Hhd.	175	0	0			
J. R U	56 Pieces of *Norwich* Crape, qt. 896 Yds. at 3*s.* 6*d. per* Yd.	156	16	0			
J. I R	20 Pieces of Duroy, qt. 300 Yds. at 6*s. per* Yard	90	0	0			
J. I R	90 Pieces of Sagathee, qt. 1080 Yards, at 2*s.* 6*d. per* Yd.	135	0	0			
J. WB	90 Pieces of Serge, qt. 1260 Yds. at 1*s. per* Yd.	63	0	0			
J.	Sir *Robert Johnson* owes me	30	0	0			
J.	Sir *Humphrey Parsons*	16	0	0			
J.	*William Baker*, Esq. on Bond	500	0	0			
J.	*William Warner*, to be paid *April* 30 next	34	7	0			
J.	*Brandon George*	32	0	0			
J.	*Samuel Fairman*	28	0	0			
J.	*William Lowfield*, Esq.	128	13	0			
J.	*Thomas Johnson*	256	14	3¾			
J.	*John Hammond*, Esq. to be paid *April* 20 next	100	0	0			
J.	*Martin Unwin*	381	17	6			
J.	*Isaac Reynolds*	42	0	0			
					10925	15	4¼

I am indebted as follows:

J.	To *Thomas Preston*, Esq. to pay *May* 14 next	90	0	0			
J.	To *Robert Uxley*	322	10	0			
					412	10	—

London, *March* 2, 1800. | *l.* | *s.* | *d.*

J. Sir *Robert Johnſon* has paid me in full - - - 30 — —

Note, This being a very plain Caſe, the Learner I preſume, by this Time, can tell that *Caſh* muſt be made Dr. Sir *Robert Johnſon* for the Sum received, and Sir *Robert Johnſon* Cr. by *Caſh* for the ſame Sum; and therefore for the future, in all ſuch ſingle Caſes of paying and receiving Money, and of buying and ſelling Wares, either upon truſt or preſent Payment, I ſhall omit any further Inſtructions concerning them, imagining what has been already ſaid to be ſufficient.

4

J. Bought of *James Allan*, at *Garraway's* Coffee-Houſe, the good Ship *James*, Burthen 300 Tons, or thereabout, for 1500*l*.

	l.	*s.*	*d.*
Paid 5 *per Cent.* down - -	75	0	0
And the reſt in 5 Days -	1425	0	0
			1500 — —

I have alſo ordered her to be repaired and fitted out with all ſpeed, for a Privateer againſt the *French*.

Note, This may be journalized two Ways, viz.

1. Make Ship *James* Dr. to *James Allan* for the whole Sum. Next make *James Allan* Dr. to *Caſh* for the Sum paid him, and *Caſh* Cr. by *James Allan* for the ſame Sum. Or,
2. Ship *James* Dr. to *Sundry Accompts* for the whole Value; then make *Caſh* Cr. by Ship *James* for the Money paid down, and *James Allan* Cr. by the ſaid Ship for what remains due. I have made choice of this latter Way.

6

J. Sold to *John Herbert*, $\frac{1}{16}$ Part of the aboveſaid Ship *James*, and received preſent Money. 125 — —

Note, The Part of the Ship *James*, in this Caſe, is to be eſteemed as Goods, and then it will be eaſy to conceive, that *Caſh* muſt be Dr. to Ship *James* for the Sum received, and Ship *James* Cr. by *Caſh* for the ſame Sum.

8

J. Sold to Capt *John Smith* $\frac{1}{16}$ Part of the Ship *James*, and received preſent Money. - - - - 125 — —

I have alſo agreed to his going Maſter of the ſaid Ship

9

J. Paid *James Allan* in full for the Ship *James* - - 1425 — —

10

Sold to *William Baker*, Eſq. $\frac{1}{16}$ Part of the aboveſaid Ship, for which he is to pay in 7 Days - - 125 — —

London, *March* 12, 1800.

		l.	*s.*	*d.*
J.	By an unlucky Accident last Night, 3 Iron Hoops broke off from one of the Hhds. of *Lisbon* Wine in Conſequence of which, one of the Staves gave Way, whereby about 6 Gallons only were ſaved, which I ordered to bottled off; the reſt was entirely loſt.			
	The Prime Coſt of the ſaid Hhd. was - - -	7	—	—
	Note, Notwithſtanding that ſome of the Wine was ſaved, yet as it was not intended for ſale, the whole Hogſhead muſt go to the Accompt of *Profit* and *Loſs*, which muſt be made Dr. to *Liſbon* Wine for the Prime Coſt of the ſaid Hogſhead, and *Liſbon* Wine muſt be made Cr. by *Profit and Loſs* for the ſaid Hogſhead and its Value as aforeſaid.			
	14			
J.	Sold to *Robert Uxley* $\frac{1}{16}$ Part of the Ship *James* for	125	—	—
	17			
J.	*William Baker*, Eſq. has paid me for his $\frac{1}{16}$ Part of the Ship *James* - - - - - - - - -	125	—	—
	20			
J.	Sold a Pipe of Canary to *William Dello*, for which he paid me in full - - - - - - -	30	—	—
	21			
J.	Sold to Sir *Robert Johnſon* 20 Pieces of Drugget, qt. 280 Yards, at 3*s.* 6*d. per* Yard. - - - - -	49	—	—
	23			
J.	Paid *Thomas Preſton*, Eſq. in Part - 89 7 0¾ Abated me for my early Payment at 5 *per Cent.* - - - - 0 12 11¼	90	—	—
	Note, This Caſe is the ſame with that of *Jan.* 28, which ſee.			
	25			
J.	Sold to Sir *Robert Johnſon* $\frac{1}{8}$ Part of the Ship *James*, for which he has paid me in full £125 0 0 He has alſo paid me in full for a Debt 49 0 0	174	—	—
	Note, The Caſh here received is on a double Accompt, *viz.* 125*l.* for the Ship *James*, and 49*l.* more for a Debt formerly due, and therefore you muſt, in this Caſe, make *Caſh* Dr. to *Sundry Accompts* for the whole Sum, and then you muſt make Ship *James* Cr. by *Caſh* for the 125*l.* paid you on her Accompt, and Sir *Robert Johnſon* Cr. by *Caſh* for the reſt.			
	26			
J.	Paid *Thomas Young*, Joiner, for Work done in the Ship *James* - - - - - - - - - -	20	17	—
	Note, In this Caſe you are not to make *Thomas Young*, but Ship *James* Dr. to *Caſh* for the Joiner's Work, and *Caſh* Cr. by Ship *James* for the ſame, it being another Expence on the ſaid Ship.			

London, *March* 27, 1800.	*l.*	*s.*	*d.*
J. Paid *Thomas Pearce*, Rigger, for rigging the Ship *James*	27	14	6
28			
J. Paid *Dryden Smith*, Builder, for his repairing the Ship *James*. - - - - - - - - - -	40	8	—
30			
J. Paid *Nathaniel Weſtall*, Painter, for painting the Ship *James* - - - - - - - - - -	7	4	6
31			
J. Paid Sundry Charges this Month, as *per* Book of Houſe-Expences - - - - - - - -	33	4	6
April 1.			
J. *Richard Lamb*, of *Harwich*, ſends me Word that he has bought for my Accompt, purſuant to an Order ſent him the 4th of laſt Month, 100 Quarters of Wheat, and ſhipped it on board the good Ship *Swan*, *William Lyon*, Maſter, and conſigned it to *Jacob Van Hoove*, of *Amſterdam*, to ſell for my Accompt. That he alſo has paid ſundry Charges on ſhipping it, as *per* Invoice, all which, with his Commiſſion at 1 *per Cent.* comes to - - - - - - - - - -	99	8	—
Note, In this Caſe there is no Occaſion to deſcend to Particulars, but make Voyage to *Amſterdam*, conſigned to *Jacob Van Hoove*, Dr. to *Richard Lamb* of *Harwich*, for the whole Coſt of the ſaid *Wheat*, and *Richard Lamb* Cr. by Voyage to *Amſterdam*, for the ſame Sum.			
2			
J. *Richard Lamb*, of *Harwich*, has drawn a Bill on me for 99*l.* 8*s.* payable to *William Angel*, or Order, the 30th Inſtant, which Bill I have this Day Accepted, and becomes due *May* 3 next, including the three Days of Grace - - - - - -	99	8	—
Note, This is only transferring the Accompt from *Lamb* to *Angel*, and by your acceptance of the Note *Lamb* is paid; therefore make *Lamb* Dr. to *Angel*, and *Angel* Cr. by *Lamb*, both for the Value of the ſaid Note. Or the whole Entry might be omitted till the Day of Payment, and then make *Lamb* Dr. to *Caſh*, and *Caſh* Cr. by *Lamb*; though I have uſed the former.			
3			
J. Paid the Blockmaker's Bill, for the Ship *James* -	19	17	6
5			
J. Sold 10 Bags of Hops, weighing together 30 *C.* 1 *qr.* at 33*s* *per C.* to *Robert Uxley* - - -	49	18	3
7			
J. Paid the Ship Chandler's Bill, for ſeveral Guns, ſmall Arms, Powder, Shot, and other Stores, for the Ship *James* - - - - - - -	700	13	—

London, *April* 20, 1800.

		l.	s.	d.
J.	Sold to *William Evans* $\frac{1}{16}$ Part of the Ship *James*, and received preſent Money	125	—	—
	12			
J.	Sold to *James Jackſon* $\frac{1}{16}$ Part of the Ship *James*, and received preſent Money	125	—	—
	14			
J.	Sold to *Thomas James* $\frac{1}{16}$ Part of the Ship *James*, and received preſent Money	125	—	—
	20			
J.	*John Hammond* has paid me in full	100	—	—
	24			
J.	Bought of *James Gray* 100 Bags of Pepper, containing 3252*lb.* at 10*d.* per *lb.* and paid preſent Money — l. 135 s. 10 d. 0			
J.	Which Pepper I have ſhipped on Board the good Ship *Mary*, *James Hilder* Maſter, and conſigned the ſame to *Jacob Van Hoeve* of *Amſterdam*, to ſell for my Accompt.			
J.	Paid Charges on ſhipping the ſaid Pepper as *per* Book of Charges of Merchandize — 4 17 10			
		140	7	10
	Note, As the Pepper is conſigned to *J. V. Hoeve* to ſell for your Accompt, you muſt make Voyage to *Amſterdam*, conſigned to *J. Van Hoeve* Dr. to Caſh for the whole Expence, and Caſh Cr. by Voyage to *Amſterdam*, &c. for the ſame Sum.			
	25			
J.	*John Adams* has inſured my aforeſaid Adventure of Pepper, at the Rate of 5 *per Cent.* which I have paid him	7	—	$4\frac{5}{8}$
	Note, This being an additional Charge on the above Voyage, you muſt make the ſaid Voyage Dr. to Caſh for the Money laid out, and Caſh Cr. by the ſame Voyage for the ſame ſum.			
	27			
J.	Paid *John Jones*, Butcher, his Bill on the Ship *James*	109	10	6
	30			
J.	*William Warner* has paid me in full	34	7	—
J.	Paid ſundry Charges this Month, as *per* Book of Houſe Expences	39	16	10
	May 1			
J.	Paid *James Thatcher*, Baker, his Bill on the Ship *James*	86	18	6
	2			
J.	Paid *John Preſwick*, Rope-maker, his Bill on the Ship *James*	46	17	—

London, *May* 3, 1800.

		l.	*s.*	*d.*
J.	Paid *Richard Lamb's* Draft on me to *William Angel*, which became due this Day, including the 3 Days of Grace	399	8	—
	Note, By looking back to *April* 2, the Time that you accepted the Bill, there was a Direction to make *R. Lamb* Dr. to *William Angel*, which diſcharged the Accompt of *Lamb*; and now, as you have paid the ſame, whether to *W. Angel* himſelf, or any other Perſon that may have received it of him, it matters not: ſo you may make *William Angel* Dr. to Caſh for the Money paid, and Caſh, Cr. by *William Angel* for the ſame Sum.			
	6			
J.	Paid *John Pepwell*, Anchorſmith, his Bill on the Ship *James*	73	11	6
	7			
J.	This Day the ſeveral Proprietors of the Ship *James* gave me a Meeting, and paid me their ſeveral and reſpective Parts of the foregoing Bills, except *Robert Uxley*, viz.			
	John Herbert — — — 70 17 0			
	John Smith — — — 70 17 0			
	William Baker, Eſq. — 70 17 0			
	[Not paid] *Robert Uxley* — — — 70 17 0			
	Sir *Robert Johnſon* — 70 17 0			
	William Evans — — 70 17 0			
	James Jackſon — — 70 17 0			
	Thomas Jones — — — 70 17 0	566	16	—
	Note 1. As theſe ſeveral Payments were made upon the Accompt of the Ship *James*; ſo Caſh muſt be made Dr. to the ſaid Ship for the ſame, and Ship *James* Cr. by Caſh for the like Sum.			
	2. *Robert Uxley*, being one of the Proprietors, has not paid his Part, nor is there any Occaſion for it, becauſe you ſtand largely indebted to him already, and therefore you muſt make *R. Uxley* Dr. to Ship *James* for his Part, and Ship *James* Cr. Or, you may make *Sundry Accompts* Drs. to Ship *James*, viz. Caſh for the Sum received, and *R. Uxley* for his Part, and Ship *James* Cr. by *Sundry Accompts* for the whole Sum. I have followed this laſt Method.			
	10			
J.	Paid *Robert Uxley* in Full	76	14	9
	12			
J.	Received Advice from *Jacob Van Hoove*, that the Ship *Mary*, in which I had 100 Bags of Pepper, was unhappily loſt on the Coaſt of *Holland*, and no Part of her Cargo ſaved. The Value was	140	7	10
	Note, By looking back to *April* 25, you will find that the ſaid *Pepper* was inſured by *John Adams*, who now becomes your Dr. for the ſame, by Virtue of that Inſurance; therefore you muſt make *John Adams* Dr. to Voyage to *Amſterdam*, for the ſaid Sum, and Voyage to *Amſterdam* Cr. by *John Adams* for the ſame Sum.			

London, *May* 14, 1800.

		l.	*s.*	*d.*
J.	*Jacob Van Hoove* of *Amſterdam*, writes to me in his Letter of the 6th Inſtant, that he had diſpoſed of my 100 Quarters of Wheat, conſigned to him at 16 *Guilders* 12 *Stivers per* Quarter, amounting in the whole to 1660 *Guilders:* That he had alſo paid for Cuſtom, and other neceſſary Charges, which, with his Commiſſion, came to 48 *Guilders*, 17 *Stivers* to be deducted. And that the nett Proceed was 1611 *Guilders* 3 *Stivers*, which, at 35. 4*d. per £ Sterling*, amounts to – – – – – – – – – –	161	2	3½
	Note 1, A *Stiver* is 2*d. Flem.* and a *Guilder* is 4c*d.* See *Schoolm. Aſſ.* p. 82. 33*s.* 4*d.* : 1*l.* :: 1611*G.* 3 *St.* : 161*l.* 2*s.* 3½*d.*			
	2. As the above *Wheat* was conſigned to *Jacob Van Hoove*, for your own Accompt, ſo he becomes your Dr. whenever he diſpoſes of it, and therefore you muſt make *Jacob Van Hoove*'s Accompt Current Dr. to Voyage to *Amſterdam* for the nett Proceed of the ſame; and Voyage to *Amſterdam* Cr. by *Jacob Van Hoove*, for the ſame Sum.			
	3. The Cr. Side, exceeding the Dr. that Difference will be the Gain by this Voyage.			
	17			
J.	Sold 1 Pipe of Canary to *William Coles*, and received of him for the ſame – – – – – – – – –	30	—	—
	20			
J.	Ship *James* having been out upon a Cruiſe, has taken a *French* Merchant Ship richly laden, homeward bound, which was ranſomed for 40000*l.* Half of which, *viz.* 20000*l.* belongs to the Maſter and Men, and the other Half to the Owners; my Half of which I have received, and depoſited in the Bank of *England*, and comes to – – – – –	10000	—	—
	Note, As the Money which you have received was upon the Accompt of Ship *James*; ſo Caſh muſt be made Dr. to the ſaid Ship, for the Sum received, and Ship *James* Cr. by Caſh for the ſame Sum.			
	22			
J.	This Day had 10000*l.* Bank Annuity, bearing Intereſt at 3*l. per Cent.* transferred to me at 94*l. per Cent.*			
	l. s. d.			
	Bank Annuity 9400 0 0			
	Brokage – – 12 10 0			
		9412	10	—
	The reſt of the Money I have taken home.			
	Note, In this Caſe you muſt make *Bank Annuity* Dr. to Caſh for the whole Sum expended, and *Caſh* Cr. by *Bank Annuity* for the ſame Sum. The remaining Part being taken Home, there need nothing be ſaid about it, becauſe it was underſtood to be in your Poſſeſſion before. Or, you may make *Sundry Accompts* Drs. to *Caſh*, viz.			
	Bank Annuity for the Sum paid for the *Stock* bought, and *Profit* and *Loſs* for the *Brokage*; then make *Caſh* Cr. by *Sundry Accompts* for the whole Expence. Either Way will be right, though I have uſed the former.			

London, *May* 25, 1800.

		l.	s.	d.
J.	My preſent Dwelling-Houſe being out of Repair, I have, by Order of *Thomas Preſton*, Eſq. (my Landlord) employed *James Hart*, Joiner, and have paid him in full	17	9	6
	Note, As you are not to be at the Charge of repairing your Houſe yourſelf; ſo you muſt make your Landlord Dr. to Caſh for the Money you have laid out on it, and Caſh Cr. by your Landlord for the ſame Sum.			
	28			
J.	I have inſured to *James Allen*, 200*l.* on the *Golden Fleece*, *John Abney*, Maſter, bound to *Jamaica*, at 4*l. per Cent.* Premium	8	—	—
	Note, As you are the Underwriter in this Policy of Inſurance, for the Sum of 200*l.* at 4*l. per Cent.* the ſaid *James Allen* becomes your Dr. for that Sum, he not having paid the Money down: Hence if *James Allen* be made Dr. to *Inſurance Accompt* for the aforeſaid Premium, and *Inſurance Accompt* Cr. by *James Allen* for the ſame Sum, the Accompt will be rightly ſtated.			
	31			
J.	Paid ſundry Charges this Month, as *per* Book of Houſe-Expences	43	11	2
	June 2			
J.	Received from on Board the Dolphin, *Jacob Seward*, Maſter, the following Goods, *viz.* 1000 Reams of fine Paper, 120 Pieces of Holland Cloth, and 100 Pieces of Long Lawn,			
J	Which were conſigned to me from *Abraham Van Schooten*, Merchant at *Roan*, to ſell for his Accompt, for which I am to have 2 *per Cent.* for Sale, and 2 *per Cent.* for Employment, and am to make Returns in *Norwich* Crape, Duroy, and Broad Cloth, as *per* Advice. Paid Freight, Cuſtom, and other incident Charges on Receipt of the ſame	196	17	6
	Note, As you have received the Goods for the Accompt of *Van Schooten*, and not for yourſelf, and having the Security in your own Hands for the Money that you have laid out for him; ſo you muſt make *Goods for the Accompt of Abraham Van Schooten* Dr. to Caſh for the Charges, and Caſh Cr. by the ſaid Goods for the ſaid Sum.			
	5			
J.	Sold to *James Eaton* the 1000 Reams of Paper, for the Accompt of *Abraham Van Schooten*, at 6*s. per* Ream, for which he has paid me in full	300	—	—
	Note, As *James Eaton* has paid for the Paper, ſo you muſt make Caſh Dr. to *Goods for the Accompt of Abraham Van Schooten*, for the Quantity of Paper and its Value, and *Goods for the Accompt of Abraham Van Schooten* Cr. by *Caſh* for the ſame.			

London, *June* 8, 1800.

		l.	*s.*	*d.*
J.	Sold to Sir *Robert Johnſon*, 120 Pieces of Holland, for the Accompt of *Abraham Van Schooten*, at 3*l.* *per* Piece, for which he is to pay in 10 Days – –	360	—	—
	Note, As Sir *Robert* has not paid for the Holland, you muſt make him Dr. to *Goods for the Accompt of Abraham Van Schooten* for the Value of the Holland, and *Goods for the Accompt of A. Van Schooten*, Cr. by Sir *Robert* for both Quantity and Value.			
	12			
J.	Sold to the above Sir *Robert Johnſon* 100 Pieces of Long Lawn, for the Accompt of *Abraham Van Schooten*, at 2*l.* 10*s.* *per* Piece – – – – –	250	—	—
	Received preſent Money – £100 0 0			
	The Reſt in 12 Days – – – 150 0 0			
	Note 1. This may be journalized two Ways, as at *Jan.* 23, but take this Method, *viz.* make *Sundry Accompts* Dr. to *Goods for the Accompt of Abraham Van Schooten* for the Value of the *Long Lawn*, viz.			
	Caſh for the Money received, and			
	Sir *Robert Johnſon* for the Reſt.			
	Then make *Goods for the Accompt of A. Van Schooten*, Cr. by *Sundry Accompts* for both Quantity and Value.			
	2. The *Goods* being all ſold, you may cloſe the Accompt by making the ſaid *Goods* Dr. to *Sundry Accompts*, viz. to *Profit* and *Loſs* for the Advantage you received by your Commiſſion, and to *Abraham Van Schooten's Accompt Current* for the nett Produce; then make each of them Cr. by *Goods for the Accompt of Abraham Van Schooten* for their reſpective Values, and it is done.			
	16			
J.	*Samuel Fairman* has paid me in full – – – –	28	—	—
	18			
J.	Sir *Robert Johnſon* has paid me in Part – – –	360	—	—
	19			
J.	Sold to *Samuel Fairman* 10 Hhds. of *Liſbon* Wine, at 10*l.* *per* Hhd. – – – – – – – – – –	100	—	—
	23			
J.	*William Lowſield*, Eſq. has paid me in full – – –	128	13	—
	24			
J.	Sir *Robert Johnſon* has paid me in full – – – –	150	13	—
	25			
J.	Due to me Half a Year's Dividend on 10000*l.* Bank Annuity – – – – – – – – – – – –	150	—	—

London, *June* 27, 1800.

		l.	s.	d.
J.	Sold to *James Hicks* 10 Hhds. of *Liſbon* Wine, at 10*l.* 10*s. per* Hhd. and received preſent Money –	105	—	—

28

Shipped on board the *Goodwill*, *William Higgins*, Maſter

		l.	s.	d.
My own.	56 Pieces of *Norwich* Crape, qt. 896 Yards, at 4*s. per* Yard –	179	4	0
	20 Pieces of Duroy, qt. 300 Yards, at 6*s.* 6*d. per* Yard – – –	97	10	0
	22 Pieces of Broad Cloth, at 18*l. per* Piece (paid for) – –	396	0	0
	Charges thereon as *per* Invoice –	10	7	6
	My Commiſſion on 683*l.* 1*s.* 6*d.* at 2 *per Cent.* – – – –	13	13	3
		696	14	9

All which go conſigned to *Abraham Van Schooten*, Merchant at *Roan*, for his own Accompt and Riſk.

Note 1. As the foregoing Goods are conſigned to *Van Schooten*, for his own Accompt, and not for yours, ſo whether they ever come to his Hands or not, you muſt make *Van Schooten's Accompt Current* Dr. to *Sundry Accompts* for the whole Charge, *viz.*

To *Norwich* Crape for its Quantity and Value;
To *Duroy* for the ſame;
To *Caſh* for the *Broad Cloth*, becauſe you have bought it, and paid for it, but not entered it in your Books, and alſo for the Charges on ſhipping; and
To *Profit* and *Loſs* for your Commiſſion.

☞ The Commiſſion comes to but 13*l.* 13*s.* 2*d.* 3 *qrs.* though put down 13*l.* 13*s.* 3*d.* which thing is often done, not by miſtake, but for the Purpoſe.

2. Then make each of them Cr. by *Van Schooten's Accompt Current* for its reſpective Quantity and Value, and the whole will be right.

3. The Difference between the Dr. and Cr. Sides in *Van Schooten's Accompt Current* will ſhow what he owes you, or you owe him, which muſt be brought to Accompt the next Time you are employed by him; or it may be done by Draft.

30

		l.	s.	d.
J.	Paid ſundry Charges this Month, as *per* Book of Houſe Expences – – – – – – – – – – – –	40	8	10

London, *July* 4, 1800.

					l.	*s.*	*d.*
J.	Shipped on board the *Goldfinch*, *William Davis*, Maſter,						
Caſe JJ	1 Caſe, containing 100 Silver Watches at 3*l.* each, bought of *William Warner*	*l.* 300	*s.* 0	*d.* 0			
Bale JJ	1 Bale of Scarlet Cloth, containing 20 Pieces, at 20*l. per* Piece, bought of *William Lowſield*, Eſq. – – –	400	0	0			
Hhds 1 to 30 each JJ	30 Hhds. of Tobacco, containing 170 *C.* weight, bought of *Thomas Johnſon*, at 4*l.* 6*s.* 4*d. per C.* – – – – –	733	16	8			
	Paid Cuſtom, Freight and other Charges on ſhipping the ſame – – –	29	13	0			
					1463	9	8
	The Drawback on the ſaid Tobacco, at 2*l.* 11*s.* 4*d. per C.* amounts to – – – – – – – – – –				436	6	8

All which are conſigned to *Jaques Joliffe*, Merchant, at *Copenhagen*, to ſell for the joint Accompt of *Samuel Smith* and myſelf, each half, and are numbered and marked as *per* Margin.

Note 1. In order to Journalize this Accompt rightly, you muſt make *Voyage to Copenhagen* in Comp. between *Samuel Smith* and Self, each Half, conſigned to *Jaques Joliffe* Dr. to *Sundry Accompts*, viz.

To *William Warner*, for the Watches and their Value;
To *William Lowſield*, Eſq. for the Scarlet Cloth and its Value;
To *Thomas Johnſon* for the Tobacco and its Value; and
To *Caſh* for the Charges.

2. Then each of them muſt be made Cr. by the ſaid *Voyage* for the Goods, and their Values reſpectively.

3. As you are concerned in Partnerſhip, your Partner's *Accompt Current* muſt be made Dr. to his *Accompt in Company* for his Half of the ſaid Goods and Charges.

4. For the Drawback on the Tobacco, you muſt make the *Commiſſioners* of the *Cuſtoms* Dr. to the ſaid *Voyage in Company* for the Value of the Drawback, becauſe the Tobacco is to be exported.

5. As you are ſuppoſed to be the principal Actor in this Caſe, you muſt alſo make your Partner's *Accompt in Company* Dr. to his *Accompt Current* for his half Part of the Drawback now, or let it alone till the *Commiſſioners* pay you; however I have done it now.

6. The young *Book-keeper*, perhaps, may be at a Loſs for the Meaning of the Word *Drawback*, and therefore I give him this ſhort Explanation.

When Goods are imported, they pay a Duty to the King; and when thoſe Goods, or any Part of them, are exported again, the *Commiſſioners* of the *Cuſtoms* pay back again ſo much of the Money they had received, as is in Proportion to the Quantity of Goods exported; and the Money ſo repaid is called the *Drawback*.

London, *July* 9, 1800.

		l.	*s.*	*d.*
J.	Ship *James*, after a ſmart Engagement with a *French* Merchant-man, took her, but afterwards ſhe was ranſomed for 50000*l.* the Half Part coming to the Owners is 25000*l.* my Half whereof as being Half owner, (which I have received) comes to — —	12500	—	—
	Note, This muſt be journalized exactly as p. 7, *May* 20.			
	12			
J.	This Day had 12000*l.* *Old South Sea* Annuity transferred to me at 91¼ *per Cent.* *l.* *s.* *d.*			
	Old South Sea Annuity — 10900 0 0			
	Paid Brokage — — — — 13 14 6			
		10993	14	6
	Note, Here you muſt make *Old South-Sea Annuity* Dr. to *Caſh* for the Money that you have laid out; and *Caſh* Cr. by *Old South-Sea Annuity* for the ſame Sum. Vide *May* 22, p. 7.			
	14			
J.	I have inſured 200*l.* on the Scarlet Cloth that Sir *Humphrey Parſons* has ſhipped on board the *Falcon* from *London* to *Smyrna*, at 1 *per Cent.* to be paid upon the News of her ſafe Arrival there — —	16	—	—
	Note, As you have not received the *Premium*, therefore you muſt make Sir *Humphrey* Dr. to *Inſurance* for it, and *Inſurance* Cr. by Sir *Humphrey* for the ſame Sum.			
	17			
J.	Bought of *John Marſh*, of *Mancheſter*, 5628*lb.* of ſuperfine Thread, at 14*s.* 10½*d.* *per lb.* — — —	4185	16	6
	To pay at three two Months as follows, as *per* 3 Bills delivered, *viz.*			
	The firſt of 2185*l.* 16*s.* 6*d.* to pay 17 *September* next;			
	The ſecond of 1000*l.* to pay 17 *November* next; and			
	The third of 1000*l.* to pay 17 *January* next.			
	Which Thread is for the Accompt of *James Severn* and Self, each Half, myſelf having the Diſpoſal of the ſame.			
	Note 1. As the *Thread* is in Comp. you muſt make *Thread in Comp.* between *James Severn* and Self, each Half, Dr. to *John Marſh*, for the Quantity and its Value; then make *John Marſh*, Cr. by *Thread in Comp.* &c. for the ſame Sum.			
	2. Becauſe you have a Partner, you muſt make his *Accompt Current* Dr. to his *Accompt in Comp.* for his Half of the ſaid *Thread*; and your Partner's *Accompt in Comp.* Cr. by his *Accompt Current* for the ſame Sum.			
	20			
J.	*Jaques Jolliffe*, of *Copenhagen*, writes me Word in his Letter of the 12th Inſtant, that he had received the Goods conſigned to him, for the joint Accompt of *Samuel Smith* and Self; and the Commiſſioners of the Cuſtoms being made Dr. to that Voyage for a Drawback on 30 Hhds. of Tobacco, Part of the Goods conſigned to the ſaid *Jaques Jolliffe*, I have received the ſaid Drawback, which is — — —	436	6	8

London, *July* 20, 1800. | *l.* | *s.* | *d.*

Note 1. In this Caſe you are only to clear the *Commiſſioners*, and therefore you muſt make Caſh Dr. to them for the Money received, and *Commiſſioners* of the *Cuſtoms* Cr. by *Caſh* for the ſame Sum.

2. This *Tranſaction*, to ſome, may ſeem a little too haſty; but as ſome Perſons are more ſucceſsful in *Trade* than others, the whole of this *Voyage*, in all its following Circumſtances, may be looked upon as happy in its quick Return.

23

J. Paid ſundry Charges in bringing the Thread in Comp. between *James Severn* and Self into my Warehouſe. | 17 | 14 | 6

Note 1. This being an additional Charge on the ſaid *Thread*, you muſt make that Dr. to Caſh for the Money paid, and Caſh Cr. by the ſaid *Thread* for the ſame Sum.

2. Then, becauſe your Partner is concerned in the ſaid Charges by you paid, you muſt make his *Accompt Current* Dr. to his *Accompt in Comp.* for his Half; and your Partner's *Accompt in Comp.* Cr. by his *Accompt Current* for the ſame Sum.

24

J. This Day *John Adams* came to pay me his Inſurance on my 100 Bags of Pepper loſt, which was done as follows, *viz.*

| *l.* | *s.* | *d.*
---|---|---|---
Drawback on 140*l.* 7*s.* 10*d.* at 8 *per Cent.* | 11 | 4 | 7
Received in Caſh | 129 | 3 | 3
 | 140 | 7 | 10

Note 1. On the Payment of *Inſurance*, it is cuſtomary for the paying Man to receive a Drawback of 6, 7, or more *per Cent.* Hence *Profit* and *Loſs*, and *Caſh* muſt be made Drs. to *Adams* for their reſpective Sums, and *Adams* Cr. by *Sundry Accompts* for the whole Sum.

2. The *Drawback* is 11*l.* 4*s.* 7½*d.* but the ½*d.* is purpoſely omitted.

26

J. Received of Sir *Humphrey Parſons* in Part | 16 | — | —

28

J. Sold *Timothy Hart* and Comp. 1000*lb.* of Thread, in Comp. between *James Severn* and Self, at 18*s. per lb.* | 900 | — | —

For which they are to pay in 3 two Months, that is to ſay, on *September* 28, *November* 28, and *January* 28, at 300*l.* each Payment, as *per* 3 Notes received.

Note 1. It is evident enough that *T. Hart* and Comp. muſt be made Dr. to *Thread in Comp.* between *James Severn* and Self for the Value; and that the ſaid *Thread* muſt be made Cr. by *T. Hart* and Comp. for both Quantity and Value.

2. As you have a Partner, you muſt alſo make his *Accompt in Comp.* Dr. to his *Accompt Current* for his Half of the ſaid *Thread* ſold as above, *viz.* 450*l.* and then make your Partner's *Accompt Current* Cr. by his *Accompt in Comp.* for the ſame Sum.

☞ I find a Difference of Opinions with regard to the making a Partner's *Accompt in Comp.* Dr. to his *Accompt Current* for Goods ſold but not paid for: Some chooſing to do it as ſoon as the Goods are ſold, though upon Credit, while others omit

London, *July* 28, 1800.

		l.	s.	d.
	the Entry till the Money is paid. But I really think that the former Way is the more eligible; becauſe when the Goods are all ſold, and the Accompt cloſed, each Partner's *Accompt Current* ſhows what is due to him, and conſequently, what that Partner, who keeps the Accompt, has to pay him.			
	31			
J.	Paid ſundry Charges this Month, as *per* Book of Houſe Expences - - - - - - - - - - - -	21	18	—
	Auguſt 3			
J.	Sold to [illegible] *Schilders* 1000*lb.* of Thread in Comp. between *James Severn* and Self, at 18*s. per lb.* for which I received preſent Money - - - - -	900	—	—
	Note, This Entry differs ſo very little from that of the 28th ult. in the Manner of journalizing, that it can ſcarcely be called a Difference, only making *Caſh* Dr. to *Thread in Comp.* inſtead of the Perſon; the other Part of making your Partner's *Accompt in Comp.* Dr. for his Half is the ſame as in that.			
	6			
J.	Paid ſundry Charges in refitting the Ship *James*, as *per* Bills - - - - - - - - - - - - - -	207	5	—
	Note 1. As the Money was paid on the Accompt of Ship *James*, ſhe muſt be made Dr. to *Caſh* for the ſame, and *Caſh* Cr. by the ſaid Ship for the like Sum.			
	2. Make each Partner Dr. to the ſaid Ship for his 1-16th Part of the ſaid Charges, *viz.* 12*l.* 19*s.* 0½*d.* and Ship *James* Cr. by *Sundry Accompts* for their ſeveral Sums taken together, *viz.* 103*l.* 12*s.* 6*d.*			
	8			
J.	*Jaques Jolliffe* of *Copenhagen*, by his Letter of the 2d Inſtant, writes me word, that he had the good Fortune to diſpoſe of all the Effects conſigned to him for the joint Accompt of *Samuel Smith* and Self, ſoon after he received them; the nett Proceed whereof, deducting all Charges and his Commiſſion thereon, as *per* his Accompt of Sale, amounts to 10040 Rix Dollars, Exchange at 5*s. per* Dollar - - -	2510	—	—
	Note 1. *Jaques Jolliffe* having diſpoſed of all the Effects, you muſt now clear *Voyage to Copenhagen*, by making *Jolliffe's Accompt Current* Dr. to the *Voyage* for the nett Produce of the ſame; and the ſaid Voyage Cr. by *J. Jolliffe's Accompt Current* for the ſame Sum.			
	2. Your Partner's *Accompt in Comp.* muſt be made Dr. to his *Accompt Current*, and his *Accompt Current* Cr. by his *Accompt in Comp.* for his Half of the ſaid nett Produce.			
	12			
J.	*Johannes Scheelhaſe* having Occaſion to go to *Copenhagen*, has deſired me to draw a Bill on *Jaques Jolliffe* for the aforeſaid 10040 Rix Dollars, payable to the ſaid *Scheelhaſe*, which I have accordingly done, he paying me 5*s.* 0½*d. per* Dollar, which comes to -	2520	9	2

London, *August* 12, 1800. | *l.* | *s.* | *d.*

Note 1. This is called buying a Bill, and is much safer to travel with than so much Money.

2. As you have received the Money, and as it concerns, in this Case, *Jaques Jolliffe* more than *Johannes Scheelbase*, you must make *Cash* Dr. to *Sundry Accompts* for the whole Sum, *viz.*

To *Jaques Jolliffe*'s *Accompt Current* for the Money due from him to you, *viz.* 2510*l.*

To *Profit and Loss* for your Half of the Gain on the said *Dollars*, *viz.* 5*l.* 4*s.* 7*d.* and to *Samuel Smith*'s *Accompt Current* for his Half, this being an additional Gain on the said *Voyage*, then make each of them Cr. by *Cash* for their respective Sums.

Thus will the Balance of your Partner's *Accompt in Comp.* shew what he has gained by Trade; and likewise the *Balance* of his *Accompt Current* shew what you are to pay him.

3. The Balance of your Partner's *Accompt in Comp.* must be carried to *Voyage to Copenhagen* by making it Cr. by *Voyage to Copenhagen* for his half Share of the Gain thereof, and *Voyage to Copenhagen* Dr. to Partner's *Accompt in Comp.* for the same Gain.

4. The *Balance* of the said Voyage will be your own clear Gain, which will also be the same with your Partner's; and therefore you must make *Voyage to Copenhagen* Dr. to *Profit and Loss* for your own half Share of the Gain, and *Profit and Loss* Cr. by *Voyage to Copenhagen* for the same Sum: thus will this Accompt be closed.

14

J. Upon examining the List at *Lloyd's* Coffee-House, I found the good Ship *Falcon* was lost on the Rocks of *Scilly*, and very little of her Cargo saved, but none of the Scarlet Cloth on which I had insured to Sir *Humphrey Parsons* — — — — — — — — 200 — —

Note, As you have not yet paid the Money, you must make *Insurance* Dr. to Sir *Humphrey Parsons* for the Sum insured, and Sir *Humphrey Parsons* Cr. by *Insurance* for the same Sum.

15

J. My Brother-in-law *Christopher Verax* being dead, there is due to me from his Executor Mr. *William Warner* 1000 — —

Note, Your Brother-in-Law *Verax* being dead, you have now a Claim for the above-mentioned Sum, by Virtue of his last Will, which you could not have while he was living. Hence as *William Warner* is his Executor, he becomes your Dr. of Course, and accordingly must be made so in your Books, and *Profit and Loss* must be made Cr. by *William Warner* for the same Sum.

17

J. *William Simpson*, Cooper, has by my Order bottled off 1 Hhd. of *French* Wine, Value 30 0 0
1 D° *Lisbon* Wine — — — — — 7 0 0
for the Use of the Family — — — — — 37 — —

Note, As the *French* and *Lisbon* Wines were bottled off for the Use of the House, and not to be sold, you must here make *House-Expences* or *Profit and Loss* Dr. to *Sundry Accompts* for the two Hhds. thus set aside out of Trade at their prime Cost; then make each of them Cr. by *House-Expences* or by *Profit and Loss* for their Quantities and Values respectively. I have used *House-Expences*.

London, *August* 20, 1800.

l. *s.* *d.*

J. This Day received the unfortunate News, that Ship *James* was taken by a *French* Privateer of ſuperior Force, and carried into *Breſt*.

Note, This Paſſage being a Matter of Information, more than any thing elſe, and as the ſaid Ship has already made a ſufficient Gain, no journalizing need be made, but the whole Accompt of the ſaid Ship may be balanced, and thereby the clear Gain may be known.

22

J. *William Baker*, Eſq. has paid me Half a Year's Intereſt, which is due this Day on the 500*l.* lent him *Feb.* 22 laſt — — — — — — — — — — — — — — 12 10 —

Note, In this Caſe you are to make *Caſh* Dr. to *Profit and Loſs*, or to *Intereſt Accompt* (I have made it to *Profit and Loſs*) and not to the Man that you received it of, for the Sum ſo received, and *Profit and Loſs* Cr. by *Caſh* for the ſame Sum.

23

J. This Day the ſeveral Proprietors of the Ship *James* met, and paid me their ſeveral Parts of the Charges by me paid the 6th Inſtant, belonging to the ſaid Ship, *viz.*

	l.	*s.*	*d.*
John Herbert — — —	12	19	0¾
John Smith — — —	12	19	0¾
William Baker, Eſq. —	12	19	0¾
Robert Uxley — —	12	19	0¾
Sir *Robert Johnſon* —	12	19	0¾
William Evans — —	12	19	0¾
James Jackſon — —	12	19	0¾
Thomas Jones — —	12	19	0¾
		103	12	6

Note, In this Caſe you are only to make *Caſh* Dr. to *Sundry Accompts* for the Money received, and each Man Cr. by *Caſh* for his reſpective Sum by him paid.

26

J. The three Bills given by me to *John Marſh*, of *Manchester*, for Thread in Comp. between *James Severn* and myſelf, were this Day brought to me for Acceptance by the following Perſons, which I have accordingly accepted, *viz.*

Thomas Preſton for 2185*l.* 16*s.* 6*d.* payable 17 *Sept.* next.
Sir *R. Johnſon* for 1000 0 0 d° 17 *Nov.* next.
Robert Uxley for 1000 0 0 d° 17 *Jan.* next.

4185 16 6

Note, This is no more than transferring the Accompt from *Marſh* to the ſeveral Poſſeſſors of thoſe Bills; and by your acceptance of them *Marſh* is paid, and therefore muſt be diſcharged; and conſequently you muſt make *John Marſh* Dr. to *Sundry Accompts* for the whole Sum due from you, and each Man Cr. by the Sum of that particular Bill which is in his Poſſeſſion.

London, *August* 28, 1800.

		l.	s.	d.
J.	Bought of *Andrew Collins*, the Ship *Hopewell*, Burthen 300 Tons, *John Hill* Master, for which I have paid down	1200	—	—
	31			
J.	Paid sundry Charges this Month, as *per* Book of House Expences	21	17	6
	September 3			
J.	Sent to Mr. *William Warner*, Executor to the last Will and Testament of my late Brother-in-law, *Christopher Verax*, 1 Hhd. of *French* Wine, as a Present; the prime Cost whereof is	30	—	—
	Note, The Wine thus given, must be here looked on as lost, because not sold, nor any Value received thereon; therefore you must make *Profit and Loss* Dr. to *French Wine* for the Value of the said Hhd. and *French Wine* Cr. by *Profit and Loss* for the same Sum.			
	5			
J.	Paid Sir *Humphrey Parsons* the Balance of our Accompt, which was	184	—	—
	viz. In Cash 172 0 0			
	Drawback on 200*l.* at 6 *per Cent.* 12 0 0			
		184	—	—
	Note, It is customary, on the Payment of *Insurance*, to have a *Drawback* of 4, 5, 6, or more *per Cent.* and as Sir *Humphrey* has not paid the Premium of 16*l.* there remains on the Balance of the Accompt but 184*l.* to be paid by you; but as you demand a *Drawback* of 6 *per Cent.* you are to pay him in reality no more than 172*l.* Hence, to state the Accompt right, you must make Sir *Humphrey* Dr. to *Sundry Accompts* for the 184*l.* then make *Cash* Cr. by Sir *Humphrey* for the Sum paid him, and *Profit and Loss* Cr. for the *Drawback*.			
	7			
		l.	*s.*	*d.*
J.	Sold the Ship *Hopewell* to *Abraham Sanders*, and received of him two Bank Notes for	1500	0	0
	One Warrant to be paid by the Treasurer of the *South Sea* Company, for	100	0	0
		1600	—	—
	Note, In this Case the *Bank Notes* and the *Warrant* may be esteemed as *Cash*, and as such made Dr. to the said *Ship*, and the said Ship Cr. by Cash, both of them for the Value of the said Notes and Warrant.			

London, *September* 9, 1800.

		l.	*s.*	*d.*
J.	Received Advices from *Timothy Sutton*, of *Barbadoes*, that he hath, according to my Order, ſhipped on board the *Whale*, *John Miller* Maſter, 45 Cheſts of Sugar, qt. nett 223 *C.* 2 *qrs.* 7lb. Avoirdupois, at 15*s. Sterling per C.* including the Charges of ſhipping	167	13	5¼
	Which Sugar, although conſigned to me, is for the Accompt of *John Parrot*, *George Hale*, and ſelf, each ⅓, my two Partners having agreed to allow me 2 *per Cent.* on their own Parts for Warehouſe-Room, and my Care on the Sale thereof.			
	Note 1. After *Sutton* had received your Order, and taken Care to ſhip the Sugar, it was then no longer his, but yours, and you are obliged to ſtand the Chance of the Seas, and become Dr. to him, whether it ever comes to your Hands or not. Hence,			
	2. You muſt make Voyage from *Barbadoes* Dr. to *Timothy Sutton*, for the whole Charge of the Sugar, and *Timothy Sutton* Cr. by Voyage from *Barbadoes* for the ſame Sum.			
	3. As you have Partners, you muſt make each Man's *Accompt Current* Dr. to his *Accompt in Comp.* for the Third of the ſaid Charge, and each Man's *Accompt in Comp.* Cr. by his *Accompt Current* for the like Sum.			
	11			
J.	Received from *Nathaniel Keeble* of *Hull*, 150 Pieces of *Yorkſhire* Cloth, which he bought for my Accompt, purſuant to my Order of the 24th ult. at 7*l.* 10*s. per* Piece — — — — — — *l.* 1125 *s.* 0 *d.* 0			
	Paid Charges on bringing the ſame into my Warehouſe — — — — — — 27 4 6			
		1152	4	6
J.	Received alſo from d° *Keeble*, 50 Pieces of the ſame Cloth, which he deſires me to diſpoſe of for his Accompt.			
J.	Paid Charges on bringing the ſame into my Warehouſe	11	4	8
	Note 1. The firſt 150 Pieces of *Yorkſhire* Cloth, are for your own Accompt, and therefore you muſt make *Yorkſhire* Cloth Dr. to *Sundry Accompts*, viz.			
	To *Nathaniel Keeble* for the Quantity you have received of him, and its Value; and			
	To Caſh for the Charges by you paid in bringing the ſame Home;			
	Then make each of them Cr. by *Yorkſhire* Cloth for their reſpective Sums.			
	2. The other 50 Pieces are for the Accompt of ditto *Keeble*, and therefore as you have the *Cloth* in your own Hands, you need only make *Yorkſhire Cloth* for the Accompt of *Nathaniel Keeble* of *Hull* Dr. to *Caſh* for the Charges that have been at in bringing it to your Warehouſe, naming the Quantity; and *Caſh* Cr. by ditto Cloth, &c. for the ſame Expence.			

London, *September* 15, 1800.

		l.	s.	
J.	Received the 45 Cheſts of Sugar from on board the *Whale*, conſigned to me by *Timothy Sutton* of *Barbadoes* — — — — — — — — — — — —	167	13	5¼
	Paid Cuſtom thereon, at 4*s.* 9$\frac{20}{100}$*d. per C.* on 223 *C.* 2 *qrs.* 7 *lb.* — — — l. 53 18 8¼			
	Freight at 4*s. per* Cheſt — — — — 9 0 0			
	Lighterage — — — — — — — — 1 7 3			
	Cartage — — — — — — — — 2 10 7			
		66	16	6¼

C. D. C. qrs. lb. £. s. d.
Note 1. 1 : 57·9 : : 223 2 7 : 53 18 8¼

2. As you have received the *Sugar*, you muſt firſt make *Sugar in Comp.* with *John Parrot*, *George Hale*, and Self, each one Third, Dr. to *Sundry Accompts* for the whole Charge, viz. to Voyage from *Barbadoes* for the Quantity and its Value, and to Caſh for the Charges in bringing the ſame home; and then make each of them Cr. by *Sugar in Comp. &c.* for its reſpective Value.

3. Your Partners alſo muſt each of them have his *Accompt Current* made Dr. to his *Accompt in Comp.* for his Third of the ſaid Charges, and his *Accompt in Comp.* Cr. by his *Accompt Current* for the ſame.—The like for the firſt Value was done before.

20

J.	Paid *Thomas Preſton*, Eſq. my Note given to *John Marſh* of *Mancheſter*, and by him aſſigned to d° *Preſton*.			
	l. s. d.			
	Paid — — — — 2185 16 0			
	Abated me — — — 0 0 6			
		2185	16	6

Note, In this Caſe you muſt make *T. Preſton* Dr. to *Sundry Accompts*, viz. To Caſh for the Money paid, and to *Profit and Loſs* for the Gain made by the Abatement of the 6*d.* then make each of them Cr. by their reſpective Sums.

22

J.	Sold to *James Jackſon*, the 45 Cheſts of Sugar in Comp. with *John Parrot*, *George Hale*, and Self, containing nett 223 *C.* 2 *qrs.* 7 *lb.* at 4*l. per C.* together with my own 8 Hhds of *French* Wine, at 35*l. per* Hhd.			
	l. s. d.			
	Sugar in Comp. — — — — 894 5 0			
	French Wine of my own — — 280 0 0			
		1174	5	—
	For all which I have received			
	In Caſh — — — — — — — — 200 0 0			
	By a Draft on *William Harman* — 400 0 0			
	The Reſt to ſtand out 6 Months — 574 5 0			
		1174	5	—

Note 1. That this Accompt may be journalized, and then poſted aright, you are to conſider that although *Jackſon* has bought the *Sugar in Comp.* and your own *French* Wine, and paid for

London, *September* 22, 1800.

them in Part, yet you must first make him Dr. for the Whole; and then make him Cr. by what Part he has paid, in the following Manner, *viz. James Jackson* Dr. to *Sundry Accompts* for the whole Value of the Goods bought, that is, to *Sugar in Comp.* for the whole Value thereof, and also to *French Wine* (for your own proper Accompt) for its Value; then make each of them Cr. by *James Jackson* for it respective Quantity and Value.

2. Because *Jackson* has paid Part in Cash, and a Draft on *Harman*, they, *i. e. Cash* and *Harman*, or *Sundry Accompts* must be made Dr. to *James Jackson* for their respective Sums, and *Jackson* Cr. by *Sundry Accompts* for the whole that he has paid.

3. The *Sugar* in Comp. being disposed of, you must next make each Partner's *Accompt in Comp.* Dr. to his *Accompt Current* for his third Share of the *Sugar* sold as aforesaid, and each Partner's *Accompt Current* Cr. by his *Accompt in Comp.* for the same Sum.

4. Because you are to be allowed 2 *per Cent.* on the Sale, &c. of the said *Sugar* by way of Commission, it will be necessary to observe, that the whole was sold for 894*l.* 5*s.* which Sum, at 2 *per Cent.* amounts to 17*l.* 17*s.* 8½*d.* One Third of which comes to 5*l.* 19*s.* 2¾*d.* for each Partner to pay: And in this Case you must make each Partner's *Accompt Current* Dr. to *Profit and Loss* in the Sum of 5*l.* 19*s.* 2¾*d.* for his Third on the Sale, &c. as aforesaid, and *Profit and Loss* Cr. by each Partner's Accompt for the same Sum.

Thus will the *Balance* of each Partner's *Accompt in Comp.* show what he has gained by Trade, and likewise the *Balance* of his *Accompt Current* show what you are to pay him.

24

J. Sold to *William Evans* 1000*lb.* of Thread in Comp. between *James Severn* and Self, at 18*s. per lb.* — — — 900 — —

	l.	*s.*	*d.*
Received in Cash — — — — — — —	200	0	0
——— a Draft on *Thomas Jones* for	300	0	0
The Rest in 6 Months — — — —	400	0	0
			900 — —

Note 1. Here you must make *Sundry Accompts* Drs. to *Thread in Comp.* for the whole Value, *viz.* Cash for the Money that you have received.

Thomas Jones for the Draft on him; and

William Evans for the Remainder.

Then make *Thread in Comp.* Cr. by *Sundry Accompts* for the whole Quantity sold, and its Value.

2. Make your Partner's *Accompt in Comp.* Dr. to his *Accompt Current* for his half Part of the said *Thread*, and your Partner's *Accompt Current* Cr. by his *Accompt in Comp.* for the same Value.

27

J. Sold to *Thomas Jones* 50 Pieces of my own *Yorkshire* Cloth, at 8*l.* 10*s. per* Piece — — — — — — 425 — —

29

J. Due to me Half a Year's Dividend on 12000*l.* Stock Old *South Sea* Annuity — — — — — — — — 180 — —

London, *September* 30, 1800.

		l.	*s.*	*d.*
J.	Paid ſundry Charges this Month, as *per* Book of Houſe-Expences	22	12	—
	October 1.			
J.	Received of *Timothy Hart* and Comp.	300	—	—
	3			
J.	Sold to *Adam Hewitt* 50 Pieces of my own *Yorkſhire* Cloth, at 8*l.* 10*s.* *per* Piece for preſent Money	425	—	—
	6			
J.	Received of Mr. *William Warner*, the Legacy due to me by the laſt Will of my late Brother *Chriſtopher Verax*	1000	—	—
	At which Time I alſo paid him my Debt of	300	—	—
	10			
J.	Received Half a Year's Intereſt on my 12000*l.* Old *South Sea* Annuity, due at *Michaelmas* laſt	180	—	—
	14			
J.	Received Half a Year's Intereſt on my 10000*l.* *Bank* Annuity, due at *Midſummer* laſt	150	—	—
	18			
J.	Received of *William Harman*, by Virtue of a Draft on him by *James Jackſon*	400	—	—
	22			
J.	Received of *Thomas Jones*, by Virtue of a Draft on him by *William Evans*	300	—	—
	24			
J.	Sold 1 Pipe of Canary to *John Hammond*, Eſq. for	30	—	—
	26			
J.	Received of *Martin Unwin* in Part	100	—	—
	28			
J.	Shipped on Board the *Whale*, *John Miller* Maſter,			

	l.	*s.*	*d.*
30 Bage of Hops, qt. 90 *C.* 1 *qr.* at 28*s.* *per C.*	126	7	0
20 Pieces of Sagathee, qt. 240 Yds. at 2*s.* 6*d.* *per* Yard	30	0	0
20 Pieces of Serge, qt. 280 Yards, at 1*s.* *per* Yard	14	0	0
Paid Charges on ſhipping the ſame	19	17	6
	190	4	6

All which go conſigned to *Timothy Sutton*, Merchant, at *Barbadoes*, for my own Accompt and Riſk.

Note 1. In this Caſe the young Book-keeper might aſk, Why Commiſſion is not charged here, as well as at *June* 28? To which I anſwer, that as the Goods are to be diſpoſed of for

London, *October* 28, 1800.

		l.	s.	d.
	your own Accompt, and not for *Sutton's*, it would be abſurd for you to charge Commiſſion on your own Goods, which are to be ſold for your own Uſe: and therefore when *Sutton* has diſpoſed of the Goods, he muſt charge *Commiſſion* according for what he can ſell them.			
	2. As the Goods are conſigned to *Sutton* for your own Accompt, *Sutton* is not to run the riſk of the Seas; and therefore if the Ship ſhould be loſt, you muſt ſtand to the Loſs, and not *Sutton*.			
	3. You muſt make *Voyage* to *Barbadoes* Dr. to *Sundry Accompts* for the whole Charge, and each of them Cr. by the ſaid *Voyage* for its reſpective Value, ſubmitting the reſt to the Chance of the Market, which, if Goods of this Nature ſhould happen to be plenty, will occaſion the Price to run low; but if ſcarce, will enhance the Price in Proportion.			
	4. The Goods thus ſent, muſt be charged at the Prime Coſt, becauſe it is only removing them from one Place to another.			
	29			
J.	*Brandon George* has inſured the aforementioned Goods, conſigned to *Timothy Sutton*, at 6 *per Cent.* for which I am to be credited – – – – – – – – –	11	8	3
	Note, This Caſe being a further Expence on the juſt mentioned Voyage, you muſt make that Dr. to *Brandon George* for the Sum inſured, and *Brandon George* Cr. by the ſaid *Voyage* for the ſame Sum.			
	30			
J.	Sold to *Brandon George* l. s. d.			
	1 Pipe of Canary – – – – – 30 0 0			
	1 Hhd. of *Liſbon* Wine – – – – 10 0 0			
		40	—	—
	31			
J.	Paid ſundry Charges this Month, as *per* Book of Houſe Expences – – – – – – – – – – –	26	13	8
	November			
J.	Paid *William Lowfield*, Eſq. in full – – – –	400	—	—
	4			
J.	Received of *Samuel Fairman* in full – – – –	100	—	—
	7			
J.	Paid *Thomas Johnſon* in Part – – – – –	100	—	—
	10			
J.	Sold *John Adams* l. s. d.			
	1 Bag of Hops, wt. 3 C. at 36*s.* *per C.* 5 8 0			
	1 Pipe of Canary – – – – – 33 0 0			
	for which I have received in full – – – – –	38	8	—

London, *November* 15, 1800.

		l.	*s.*	*d.*
J.	Received a Bill of Exchange from *Jacob Van Hoove* of *Amſterdam*, of 1611 *Guil.* 3 *Sti.* drawn upon *Jaques Van Broek*, for the Value received there, by d° *Van Hoove*, Exchange at 33*s.* 4*d. Flem. per l. Ster.* payable at 10 Days after Sight, which *Van Broek* has accepted – – – – – – – – – – – –	161	2	3½
	Note 1. The laſt Accompt that you received from *Van Hoove* was on *May* 10 laſt, which is a long Time, to the preſent Day. It may therefore be ſuppoſed, that in all this Time there was no ſuch Thing as bringing him to Accompt; and that Letters were wrote, and Perſons employed to accommodate the Affair, which at laſt was obtained by receiving a Bill of Exchange as above.			
	2. This is the Reverſe of *Aug.* 26, though it is transferring the Accompt from one Man to another as that is, and therefore you muſt make *Van Broek* Dr. to *Van Hoove* for Value of the Bill, and *Van Hoove* Cr. by *Van Broek* for the ſame Sum.			
	18			
J.	Sold to *William Baker*, Eſq. *l. s. d.*			
	20 Pieces of Sagathee, qt. 240 Yards, at 3*s. per* Yard – – – – – – 36 0 0			
	20 Pieces of Serge, qt. 280 Yards, at 14*d. per* Yard – – – – – – 16 6 8	52	6	8
	for which I have received in Part – – 16 6 8			
	Note, As *Baker* has paid for the *Serge*, you muſt make *Caſh* Dr. to it for the worth of it, and *Serge* Cr. by Caſh for the ſame Sum. And as the *Sagathee* is not paid for, make *Baker* Dr. to it for its Value, and *Sagathee* Cr. by *Baker* for the like Sum.			
	20			
J.	Paid Sir *Robert Johnſon* one of the Promiſſory Notes given by me to *John Marſh* of *Mancheſter*, which was due this Day, including the three Days of Grace	1000	—	—
	24			
J.	*Thomas Johnſon* having freighted the *John* and *Hannah*, *James Tickner* Maſter, for a Voyage to *Spain*, I have underwrote his Policy for 300*l.* at 6 *per Cent.* giving him Credit for the ſame, *viz.* – – – – – –	18	—	—
	Note, Here you muſt make *Thomas Johnſon* Dr. to *Inſurance* for the Sum credited, and *Inſurance* Cr. by *Thomas Johnſon* for the ſame Sum.			
	27			
J.	Received of *Martin Unwin* in Part – – – –	100	—	—
	28			
J.	Received of *Jaques Van Broek* in full – – – –	161	2	3½
	30			
J.	Paid ſundry Charges this Month, as *per* Book of Houſe-Expences – – – – – – – – – –	27	13	6

London, *December* 1, 1800.

		l.	s.	d.
J.	Received of *Timothy Hart* and Comp. in Part —	300	—	—
	3			
J.	This Day I was informed at *Lloyd's*, that the *John* and *Hannah* was unfortunately loſt in the *Downs*, by a ſevere Gale of Wind. I had inſured on her Freight	300	—	—
	Note, In this Caſe you muſt make *Inſurance* Dr. to *Thomas Johnſon* for the Sum by you inſured, and *Thomas Johnſon* Cr. by *Inſurance* for the like Sum.			
	6			
J.	Received of *John Hammond*, Eſq. in full — — —	30	—	—
	9			
J.	*William Baker*, Eſq. has taken up his Bond and paid me — — — — 500 0 0 He has alſo paid me the Intereſt of it, which from *Aug.* 22, being 3 *M.* 17 *D.* at 5 *per Cent.* is — — — 7 8 4	507	8	4
	Note 1. Though you receive all the Money of *William Baker*, yet you muſt make *Caſh* Dr. to *Sundry Accompts* for the whole Sum, and then make *William Baker* Cr. by Caſh for the 500*l.* and *Profit* and *Loſs* Cr. by the ſame for the Intereſt.			
	2. The Intereſt for 3 Months is 6*l.* 5*s.* and the Intereſt for 17 Days is 1*l.* 3*s.* 3*d.* 1 *qr.* making 7*l.* 8*s.* 3*d.* 1 *qr.* which here is purpoſely augmented to 4*d.*			
	10			
	This Day *Thomas Johnſon* came to demand my Inſurance on a Voyage to *Spain*, the Ship being loſt in the *Downs*. The Sum inſured was — — — —	300	—	—
J	l. s. d. Paid in Caſh — — — — — 276 0 0 Drawback on 300*l.* at 8 *per Cent.* — 24 0 0 300 0 0			
	Note, The Ship being loſt, you neceſſarily become Dr. to *Thomas Johnſon* for the Sum inſured, as aforementioned; and now that you have paid that Inſurance, including the Drawback, *Thomas Johnſon* becomes Dr. to *Sundry Accompts* for the whole Sum, and *Caſh* Cr. by ditto *Johnſon* for the Sum paid him, and *Profit* and *Loſs* Cr. for the Drawback. See *Sept.* 5, p. 17.			
	12			
J.	l. s. d. Sold to *John Hammond*, Eſq. my 50 Pcs. of *Yorkſhire* Cloth, at 8*l.* 10*s.* *per* Piece 425 0 0 Alſo 50 Pieces for the Accompt of *Nathaniel Keeble* of *Hull*, at the ſame Rate 425 0 0	850	—	—
	Note 1. In this Caſe *Hammond* muſt be made Dr. to *Sundry Accompts* for the whole Sum, then make each of them Cr. by ditto *Hammond* for their reſpective Values.			

London, *December* 12, 1800.

		l.	*s.*	*d.*
	2. *Keeble*'s Cloth being all ſold, you have acted by Commiſſion (which ſuppoſe at 2 *per Cent.* on the above Sum) and therefore muſt charge that to him: Hence, to cloſe the Accompt, you muſt make the ſaid *Cloth* Dr. to *Sundry Accompts*, viz. to *Profit* and *Loſs* for the ſaid *Commiſſion*, and to ditto *Keeble's Accompt Current* for the nett Proceed; then make each of them Cr. by the ſaid *Cloth* for their reſpective Sums, and the Accompt will be cloſed.			
	13			
J.	My Landlord *Thomas Preſton*, Eſq. has paid me for the Repairs done to my preſent Dwelling-houſe, by *James Hart*, Joiner - - - - - - - - - -	17	9	6
	14			
J.	Received Advice from *Joram Conderil* of *Cadiz*, that he hath ſhipped for my Accompt and Riſk, in the *Pigeon*, *William Pigeon* Maſter, 50 Cheſts of Lemons 50 d° of *China* Oranges } at 8 Rials *per* Cheſt, including all Charges. 50 d° of *Seville* d° Which amounts to 1200 Rials, Exchange at 4*s.* 6*d.* *per* Piece of Eight, and is Sterling - - - -	33	15	—
	Note 1. Eight Rials make a Piece of Eight. 2. See the firſt and ſecond Notes on Sept. 9, p. 18, for the reſt, that Entry being of the ſame Nature with this, ſetting aſide the Partnerſhip.			
	17			
J.	I have this Day accepted a Draft on me by *Nathaniel Keeble* of *Hull*, payable to *Timothy Hart* and *Comp.* at 20 Days after Sight, for - - - - - -	1125	—	—
	But they having Occaſion for preſent Money, have agreed to allow me Rebate for the ſaid 20 Days, and no more, after the Rate of 8 *per Cent.* on the ſaid Sum.			
	l. *s.* *d.* I have therefore paid them - - 1120 2 0 Abated me on prompt Payment - - 4 18 0	1125	—	—
	Note 1. The Sum of 1125*l.* being tranſferred from *Keeble* to *Hart* and *Comp.* your Acceptance of the ſame pays *Keeble*, and makes you accountable to *Hart* and *Comp.* for the ſame: therefore you muſt firſt make *Nathaniel Keeble* Dr. to *Timothy Hart* and *Comp.* for the ſame Sum, and *Timothy Hart* and *Comp.* Crs. by ditto *Keeble* for the like Sum. Then, as you have paid *Hart* and *Comp.* you muſt make him Dr. to *Sundry Accompts* for the whole, and *Caſh* and *Profit* and *Loſs* Crs. by ditto *Hart* for their Sums reſpectively. 2. The whole might be journalized ſomewhat ſhorter, by having Regard only to *Keeble*, the other being paid in truſt for him; but as the former Method is more agreeable to the Nature of the Tranſaction, I have accordingly made Choice of it.			

London, *December* 18, 1800.

		l.	*s.*	*d.*
J	Received the 150 Chests of Oranges and Lemons, from on board the *Pigeon*, *William Pigeon* Master, consigned to me by *Joram Conderil*, of *Cadiz*.			
	l. s. d.			
	Paid Custom thereon — — — — 12 6 6			
	Freight at 3*s. per* Chest — — — 22 10 0			
	Waterage — — — — — — 1 10 0			
		36	6	6
	Note, As you have now received the Goods, you must make *Oranges* and *Lemons* Dr. to *Sundry Accompts* for the whole Charge, *viz.* to *Voyage* from *Cadiz* for the Prime Cost thereof, and to *Cash* for the after Charges in bringing the same Home; then make each of them Cr. by *Oranges* and *Lemons* for its respective Value.			
	20			
J.	Received of *Martin Unwin* in Part — — — —	100	—	—
	22			
J.	*Joram Conderil*, of *Cadiz*, hath drawn upon me for the Fruit received of him payable to *John Hammond*, Esq. or Order, at Sight, 1200 Rials, Exchange at 4*s.* 6*d. per* Piece of Eight, which I have accepted, but not paid, because the same is to be placed to Accompt, as *per* Agreement between d° *Hammond* and myself — — — — — — — — — — —	33	15	—
	Note 1. Nothing more need be done than to make *Joram Conderil* Dr. to *John Hammond* for the Value of the Bill, and *Hammond* Cr. by *Conderil* for the same Sum.			
	2. Eight Rials are = 1 Piece of Eight. Vide *Sch. Ass.* p. 77.			
	24			
J.	Received of *Isaac Reynolds* in full — — — — —	42	—	—
	25			
J.	Due to me Half a Year's Dividend on 10000*l.* Bank Annuity — — — — — — — — — — —	150	—	—
	26			
J.	Sold to *Isaac Reynolds* 50 Chests of Lemons, at 17*s. per* Chest — — — — — — — — — — —	42	10	—
	27			
J.	Received of *James Allen* in full — — — — —	8	—	—
	28			
J.	Sold to *James Allen* 1000*lb.* of *Thread in Comp.* between *James Severn* and Self, at 18*s. per lb.* for which he has given me a Draft on Messf. *Snell* and *Harlay*, Bankers, which I have received — —	900	—	—
	Note, This is nearly the same with *July* 28, p. 13; only make *Cash* Dr. for the *Person*, which see.			
	29			
J.	Sold to Sir *Humphrey Parsons* 1000*lb.* of *Thread in Comp.* as above, at 18*s. per lb.* to pay in 6 Months	900	—	—

London, *December* 30, 1800. | *l.* | *s.* | *d.*

J. Sold to *William Baker*, Esq. the remaining 628*lb.* of *Thread in Comp.* as above, at 17*s. per lb.* — — — | 533 | 16 | —

For which he has given me my Note to *Marsh*, payable *January* 20 next, including the three Days of Grace, and transferred to *Robert Uxley*, I having paid him the rest; *Baker* at the same time allowing me for my prompt payment for 23 Days 8 *per Cent.*

	l.	*s.*	*d.*
Promissory Note — — — — —	1000	0	0
Thread in Comp. — — — — —	533	16	0
Due *January* 20 next — — —	466	4	0
Allowed for prompt Payment for 23 Days — — — — — —	2	6	8
Returned to d° *Baker* — — —	463	17	4

Note, To journalize this Passage aright, and in the plainest Manner, you must

1. Make *William Baker* Dr. to *Thread in Comp.* for the Value thereof; and *Thread in Comp.* Cr. by *William Baker* for both Quantity and Value.
2. Because *Baker* has paid for it by returning you one of your own *Notes*, by which *Uxley* was Cr. therefore *Uxley* by that Means is paid, and you must make him Dr to *William Baker* for the Value of that *Note*, and *Baker* Cr. by *Uxley* for the same.
3. Because you have returned *Baker* the Overplus, partly by *Cash*, and partly by his Abatement on *prompt Payment*, therefore *Baker* must be made Dr. to *Sundry Accompts*, *viz.* to *Cash* for the Money which he has received of you, and to *Profit and Loss* for his Abatement; then make each of them Cr. by ditto *Baker* for their respective Sums.

☞ This might be done in a shorter Manner, by making *Uxley* Dr. to *Sundry Accompts* for the Value of the Bill, *viz.*

	l.	*s.*	*d.*
To *Thread in Comp.* — — — — — —	533	16	0
To *Cash* paid *William Baker* — — — —	463	17	4
To *Profit and Loss* gained by prompt Payment	2	6	8
	1000	0	0

The Teacher may use either way, though I have followed the former, as being most expressive of the whole Transaction.

4. Make your Partner's *Accompt in Comp.* Dr. to his *Accompt Current* for his Half, and your Partner's *Accompt Current* Cr. By his *Accompt in Comp.* for the same.
5. The *Thread* being all sold, you may close the Accompt by the Directions given at *Aug.* 12, p. 15.

31

J. Paid sundry Charges this Month, as *per* Book of House-Expences — — — — — — — — — | 22 | 8 | 4

The End of the Second Waste-Book.

The JOURNAL.

LONDON, *March* 1, 1800.

		l.	s.	d	l.	s.	d.
	Sundry Accompts Drs. to *Stock* — — *viz.*	10925	15	4¼			
1	Cash in ready Money — — — — — —	8099	4	2½			
1	Canary, for 5 Pipes, at 25*l.* *per* Pipe —	125	0	0			
1	Hops, for 44 Bags, wt. 132 *C.* 2 *qrs.* at 28*s.* *per C.* — — — — — — — — — —	185	10	0			
2	*French* Wine, for 10 Hhds. at 30*l.* *per* Hhd	300	0	0			
2	Drugget, for 20 Pieces, qt. 280 Yards, at 3*s.* 4*d.* *per* Yard — — — — — — —	46	13	4			
2	*Lisbon* Wine, for 25 Hhds. at 7*l.* *per* Hhd.	175	0	0			
2	*Norwich* Crape for 56 Pieces, qt. 896 Yds. at 3*s.* 6*d.* *per* Yard — — — — —	156	16	0			
2	Duroy, for 20 Pieces, qt. 300 Yards, at 6*s.* *per* Yard — — — — — — —	90	0	0			
3	Sagathee, for 90 Pieces, qt. 1080 Yards, at 2*s.* 6*d.* *per* Yard — — — — —	135	0	0			
3	Serge, for 90 Pieces, qt. 1260 Yards, at 1*s.* *per* Yard — — — — — —	63	0	0			
3	Sir *Robert Johnson* — — — — —	30	0	0			
3	Sir *Humprey Parsons* — — — —	16	0	0			
4	*William Baker*, Esq. on Bond — — —	500	0	0			
4	*William Warner*, to be paid *April* 30 next	34	7	0			
4	*Brandon George* — — — — — —	32	0	0			
4	*Samuel Fairman* — — — — — —	28	0	0			
4	*William Lowfield*, Esq. — — — —	128	0	0			
5	*Thomas Johnson* — — — — — —	256	14	3¾			
5	*John Hammond*, Esq. to be paid *April* 20 next	100	0	0			
5	*Martin Unwin* — — — — — —	381	17	6			
5	*Isaac Reynolds* — — — — — — —	42	0	0			
1					10925	15	4¼
1	Stock Cr. to Sundry Accompts — — *viz.*	412	10	0			
5	To *Thomas Preston*, Esq. to pay *May* 14 next	90	0	0			
6	To *Robert Uxley* — — — — — —	322	10	0			
					412	10	—
	2						
1	Cash Dr. to Sir *Robert Johnson* — —	£30	0	0			
3	Received in full — — — — — —	—	—	—	30	—	—
	4						
6	Ship *James* Dr. to Sundry Accompts —	£1500	0	0			
1	*viz.* To Cash paid down at 5 *per Cent.* —	75	0	0			
6	To *James Allen*, to pay in 5 Days —	1425	0	0			
					1500	—	—

	London, *March* 6, 1800.	*l.*	*s.*	*d.*
1/6	Cash Dr. to Ship *James* – – – £125 0 0			
	Received of *John Herbert* for 1/16 Part of the said Ship –	125	—	—
	8			
1/6	Cash Dr. to Ship *James* – – – £125 0 0			
	Received of Capt. *John Smith* for 1/16 Part of the said Ship	125	—	—
	9			
6/1	*James Allen* Dr. to Cash – – – £1425 0 0			
	Paid him in full for Ship *James* – – – – –	1425	—	—
	10			
4/6	*William Baker*, Esq. Dr. to Ship *James* £125 0 0			
	For 1/16 Part sold him, for which he is to pay in 7 Days	125	—	—
	12			
7/2	Profit and Loss Dr. to *Lisbon* Wine – – £7 0 0			
	For 1 Hhd. lost (except 6 Gallons) by 3 Iron Hoops breaking off – – – – – – –	7	—	—
	14			
6/6	*Robert Uxley* Dr. to Ship *James* – – £125 0 0			
	For 1/16 Part sold him – – – – – – –	125	—	—
	17			
1/4	Cash Dr. to *William Baker*, Esq. – – £125 0 0			
	Received his 1/16 Part of Ship *James* – – – –	125	—	—
	20			
1/1	Cash Dr. to Canary – – – – £30 0 0			
	For 1 Pipe sold *William Dello*, for which he paid me in full	30	—	—
	21			
3/2	Sir *Robert Johnson* Dr. to Drugget – – £49 0 0			
	For 20 Pieces, qt. 280 Yards, at 3*s.* 6*d.* *per* Yard –	49	—	—
	23			
5/	*Thomas Preston*, Esq. Dr. to Sundry Accompts £90 0 0			
1/7	*viz.* To Cash paid him in Part – – – 89 7 0¾			
	To Profit and Loss abated me for my early Payment – – – – 0 12 11¼			
		90	—	—
	25			
1/	Cash Dr. to Sundry Accompts – – £174 0 0			
6/3	*viz.* To Ship *James*, received of Sir *Robert Johnson* for 1/16 – – – – 125 0 0			
	To Sir *Robert Johnson*, received in full 49 0 0			
		174	—	—
	26			
6/1	Ship *James* Dr. to Cash – – – £20 17 0			
	Paid *Thomas Young* in full for Joiners' Work done in the said Ship – – – – – – – – –	20	17	—
	27			
6/1	Ship *James* Dr. to Cash – – – £27 14 6			
	Paid *Thomas Pierce* in full for Rigging Work done in the said Ship – – – – – – – – –	27	14	6
	28			
6/1	Ship *James* Dr. to Cash – – – – £40 8 0			
	Paid *Dryden Smith*, in full for repairs done in the said Ship	40	8	—

London, *March* 30, 1800.

		l.	s.	d.
6/1	Ship *James* Dr. to Cash - - - - - £7 4 6			
	Paid *Nathaniel Westall* in Full for painting the said Ship	7	4	6
	31			
7/1	House-Expences Dr. to Cash - - - £33 4 6			
	Paid sundry Charges this Month, as *per* Book of House-Expences - - - - - - - - - - -	33	4	6
	April 1			
8/8	Voyage to *Amsterdam*, consigned to *Jacob Van Hoove*, Dr. to *Richard Lumb*, of *Harwich* - - - £99 8 0			
	For 100 Quarters of Wheat, shipped on board the good Ship *Swann*, *William Lyon* Master, consigned to *Jacob Van Hoove*, of *Amsterdam*, to sell for my Accompt, which with his Commission at 1 *per Cent.* and other Charges, come to	99	8	—
	2			
8/8	*Richard Lamb*, of *Harwich*, Dr. to *William Angel* £99 8 0			
	For this Draft on me, payable to d° *Angel*, or Order, the 30th Instant, which will become due *May* 3 next, including the 3 Days of Grace - - - - - - -	99	8	—
	3			
6/1	Ship *James* Dr. to Cash - - - - - £19 17 6			
	Paid the Blockmaker's Bill in full - - - - - - -	19	17	6
	5			
6/1	*Robert Uxley* Dr. to Hops - - - - £49 18 3			
	For 10 Bags, weighing together 30 *C.* 1 *qr.* at 33*s. per C.*	49	18	3
	7			
6/1	Ship *James* Dr. to Cash - - - - £700 13 0			
	Paid the Ship Chandler's Bill for Guns, Small Arms, Powder, Shot, and other Stores for the said Ship -	700	13	—
	10			
1/16	Cash Dr. to Ship *James* - - - - £125 0 0			
	For $\frac{1}{16}$ Part of the said Ship sold to *William Evans* -	125	10	—
	12			
1/16	Cash Dr. to Ship *James* - - - - £125 0 0			
	For $\frac{1}{16}$ Part of the said Ship sold to *James Jackson* -	125	—	—
	14			
1/16	Cash Dr. to Ship *James* - - - - £125 0 0			
	For $\frac{1}{16}$ Part of the said Ship sold to *Thomas Jones* - -	125	—	—
	20			
1/5	Cash Dr. to *John Hammond*, Esq. - - £100 0 0			
	Received in Full - - - - - - - - - - -	100	—	—

London, *April* 24, 1800.

		l.	s.	d.
8/1	Voyage to *Amſterdam*, conſigned to *Jacob Van Hoove*, Dr to Caſh - - - - - - - £140 7 10			
	For 100 Bags of Pepper, qt. 3252*lb.* at 10*d. per lb.* bought of *James Gray*, for which I paid preſent Money - - - - - - 135 10 0			
	Which Pepper I have ſhipped on board the good Ship *Mary*, *James Hilder* Maſter, and conſigned the ſame to *Jacob Van Hoove*, of *Amſterdam*, to ſell for my Accompt.			
	Paid Charges on ſhipping the ſame, as *per* Book of Charges of Merchandize - 4 17 10	140	7	10
	25			
8/1	Voyage to *Amſterdam*, conſigned to *Jacob Van Hoove*, Dr. to Caſh - - - - - - - - - £7 0 4½			
	For Inſurance Money paid to *John Adams*, for his inſuring the aforeſaid Sum on my Adventure, at 5 *per Cent*	7	—	4½
	27			
6/1	Ship *James* Dr. to Caſh - - - - £109 10 6			
	Paid *John Jones* in full for Beef and Pork - - - -	109	10	6
	30			
1/4	Caſh Dr. to *William Warner* - - - £34 7 0			
	Received in full - - - - - - - - -	34	7	—
7/1	Houſe-Expences Dr. to Caſh - - - £39 16 10			
	Paid ſundry Charges this Month, as *per* Book of Houſe-Expences - - - - - - - - - -	39	16	10
	May 1			
6/1	Ship *James* Dr. to Caſh - - - - £86 18 6			
	Paid *James Thatcher* in full for Bread, Flour, and Peaſe	86	18	6
	2			
6/1	Ship *James* Dr. to Caſh - - - - £46 17 0			
	Paid *John Preſtwick* in Full for Cordage, &c. - -	46	17	—
	3			
8/1	*William Angel* Dr. to Caſh - - - £99 8 0			
	Paid *Richard Lamb's* Draft on me to *William Angel* -	99	8	—
	6			
6/1	Ship *James* Dr. to Caſh - - - - £73 11 6			
	Paid *John Pepwell* in full for Smith's Work - - -	73	11	6

	London, *May* 7, 1800.	£.	s.	d.
	Sundry Accompts Drs. to Ship *James* – £566 16 0			
1	*viz.* Cash for the following Sums paid by			
	John Herbert – – – 70 17 0			
	John Smith – – – 70 17 0			
	William Baker, Esq. – 70 17 0			
	Sir *Robert Johnson* – 70 17 0			
	William Evans – – 70 17 0			
	James Jackson – – 70 17 0			
	Thomas Jones – – – 70 17 0			
	495 19 0			
6/6	*Robert Uxley* for his Part unpaid – – £70 17 0	566	16	—
	10			
6/1	*Robert Uxley* Dr. to Cash – – – – £76 14 9			
	Paid him in full – – – – – – –	76	14	9
	12			
8/8	*John Adams* Dr. to Voyage to *Amsterdam* £140 7 10			
	Being so much insured on 100 Bags of Pepper, consigned to *Jacob Van Hoove*, of *Amsterdam* – – – –	140	7	10
	14			
8/8	*Jacob Van Hoove's* Accompt Current Dr. to Voyage to *Amsterdam* – – – – – £161 2 3½			
	For 100 Quarters of Wheat consigned to him, which he has sold at 16 *Guil.* 12 *Stiv. per* Quarter, amounting to 1660 *Guilders*, deducting for his Commission, Custom, and other necessary Charges, 48 *Guil.* 17 *Stiv.* the nett Proceed of which amounts to 1611 *Guil.* 3 *Stiv.* which at 33*s.* 4*d. Flem. per* £ Sterl. comes to – – – –	161	2	3½
	17			
1/1	Cash Dr. to Canary – – – – £30 0 0			
	For 1 Pipe sold to *William Coles* – – – – –	30	—	—
	20			
1/6	Cash Dr. to Ship *James* – – – £10000 0 0			
	For my Half of 20000*l.* belonging to the Owners of the said Ship; the whole Prizes taken by the said Ship being ransomed for 40000*l.* one Half of which belongs to the Master and Men, the other Half is due to the Owners; my Half of which is – – – – – – –	10000	—	—
	22			
9/1	Bank Annuity Dr. to Cash – – £9412 10 0			
	For 10000*l.* Bank Annuity, at 3 *per Cent.* Interest, transferred to me at 94*l. per Cent.*			
	Bank Annuity – 9400 0 0			
	Brokage – – – 12 10 0			
		9412	10	—
	25			
5/1	*Thomas Preston*, Esq. Dr. to Cash – – £17 9 6			
	For Repairs done to my Dwelling-House, by Order of my Landlord, *Thomas Preston*, Esq. by *James Hart*, Joiner, for which I have paid him in full – – – –	17	9	—

London, *May* 28, 1800.

		l.	s.	d.
6	*James Allen* Dr. to Insurance – – – £8 0 0			
9	For my insuring 200*l.* in the *Golden Fleece, John Abney*, Master, bound to *Jamaica*, at 4 *per Cent.* Premium –	8	—	—
	31			
7	House-Expences Dr. to Cash – – – £43 11 2			
1	Paid sundry Charges this Month, as *per* Book of House-Expences – – – – – – – – – –	43	11	2
	June 2			
9	Goods for the Accompt of *Abraham Van Schooten* Dr. to			
2	Cash – – – – – – £196 17 6			
	Paid Freight, Custom, and other incident Charges on the Receipt of			
	1000 Reams of fine Paper,			
	120 Pieces of Holland Cloth, and			
	100 Pieces of Long Lawn,			
	Which were consigned to me from *Abraham Van Schooten*, Merchant at *Roan*, to sell for his Accompt, for which I am to have 2 *per Cent.* for Sale, and 2 *per Cent.* for Employment, and am to make Returns in *Norwich* Crape, Duroy, and Broad Cloth – – – – – –	196	17	6
	5			
2	Cash Dr. to Goods for the Accompt of *Abraham Van Schooten*			
9	£300 0 0			
	For 1000 Reams of Paper, at 6*s.* *per* Ream, sold to *James Eaton*, for which I have received – – – –	300	—	—
	8			
3	Sir *Robert Johnson* Dr. to Goods for the Accompt of *Abraham Van Schooten* – – – – £360 0 0			
9	For 120 Pieces of Holland, at 3*l.* *per* Piece, for which he is to pay in 10 Days – – – – – – – –	360	—	—
	12			
	Sundry Accompts Drs. to Goods for the Accompt of *Abraham Van Schooten* – – – – £250 0 0			
2	*viz.* Cash received in Part for 100 Pieces of Long Lawn – – – – 100 0 0			
3	Sir *Robert Johnson* (to be paid in 12 Days) 150 0 0			
9		250	—	—
9	Goods for the Accompt of *Abraham Van Schooten*, Dr. to			
—	sundry Accompts for the Close – – £713 2 6			
7	*viz.* To Profit and Loss for my Commission on 910*l.* at 4 *per Cent.* – – 36 8 0			
9	To *Abraham Van Schooten's* Accompt Current for the nett Produce – 676 14 6			
		713	2	6

London, *June* 16, 1800.

				l.	s.	d.
2	Cash Dr. to *Samuel Fairman*		£28 0 0			
4	Received in full			28	—	—
	18					
2	Cash Dr. to Sir *Robert Johnson*		£360 0 0			
3	Received in Part			360	—	—
	19					
4	*Samuel Fairman* Dr. to *Lisbon* Wine		£100 0 0			
2	For 10 Hhds. at 10*l. per* Hhd.			100	—	—
	23					
2	Cash Dr. to *William Lowfield*, Esq.		£128 13 0			
4	Received in full			128	13	—
	24					
2	Cash Dr. to Sir *Robert Johnson*		£150 0 0			
3	Received of him in full			150	—	—
	26					
9	Bank Annuity Dr. to Profit and Loss		£150 0 0			
7	For Half a Year's Dividend due on 10000*l.*			150	—	—
	27					
2	Cash Dr. to *Lisbon* Wine		£105 0 0			
2	For 10 Hhds. sold to *James Hicks*, at 10*l.* 10*s. per* Hhd. for present Money			105	—	—
	28					
9	*Abraham Van Schooten* his Accompt Current Dr. to sundry Accompts		£696 14 9			
2	*viz.* To *Norwich* Crape, for 56 Pieces, qt. 896 Yards, at 4*s. per* Yard		179 4 0			
2	To Duroy, for 20 Pieces, qt. 300 Yards, at 6*s.* 6*d. per* Yard		97 10 0			
2	To Cash, for 22 Pieces of Broad Cloth, at 18*l. per* Piece		396 0 0			
7	To d° for Charges on the Whole		10 7 6			
	To Profit and Loss for my Commission, on 683*l.* 1*s.* 6*d.* at 2 *per Cent.*		12 13 3			
				696	14	9
	30					
7	House-Expences Dr. to Cash		£40 8 10			
2	Paid sundry Charges this Month, as *per* Book of House-Expences			40	8	10

London, *July* 4, 1800.

		£	s.	d.
10/10	Voyage to *Copenhagen* in Comp. between *Samuel Smith* and ſelf, each Half, conſigned to *Jaques Jolliffe*, Dr. to ſundry Accompts — — — — — £1463 9 8			
4	*viz.* To *William Warner*, for 1 Caſe containing 100 Silver Watches, at 3*l.* each	300 0 0		
4	To *William Lowſield*, Eſq. for 1 Bale of Scarlet Cloth, containing 20 Pieces, at 20*l. per* Piece — — — —	400 0 0		
5	To *Thomas Johnſon*, for 30 Hhds. of Tobacco, containining 170 *C.* Weight, at 4*l.* 6*s.* 4*d. per C.* — — —	733 16 8		
2	To Caſh, paid Cuſtom, Freight, and other Charges on ſhipping the ſame	29 13 0		
			1463	9 8
10/10	*Samuel Smith's* Accompt Current Dr. to his Accompt in Comp. — — — — — — £731 14 10			
10/10	For his Half of the above-ſaid Goods — — — — —		731	14 10
10/10	Commiſſioners of the Cuſtoms Dr. to Voyage to *Copenhagen* in Comp. between *Samuel Smith* and ſelf, each Half, £436 6 8			
10/10	For the Drawback on the aboveſaid 170 *C.* wt. of Tobacco		436	6 8
	Samuel Smith's Accompt in Comp. Dr. to his Accompt Current — — — — — — £218 3 4			
	For his Half of the Drawback above mentioned due to him		218	3 4
	9			
2/6	Caſh Dr. to Ship *James* — — £12500 0 0			
	For my Half Part of 25000*l.* belonging to the owners of the ſaid Ship, the whole Prize taken by the ſaid Ship from the *French*, being ranſomed for 50,000*l.* one Half of which belongs to the Maſter and Men, and the other Half is due to the Owners; my Half of which is —		12500	— —
	12			
10/—	Old *South Sea* Annuity Dr. to Caſh — £10993 14 6			
2	For 12000*l.* at 91½ *per Cent.* transferred to me *viz.* Old *South Sea* Annuity — — £10980 0 0			
	Brokage — — — — — 13 14 6			
			10993	14 6
	14			
3/9	Sir *Humphrey Parſons* Dr. to Inſurance — £16 0 0			
	For my inſuring 200*l.* on the Scarlet Cloth that Sir *Humphrey* has ſhipped on board the *Falcon*, from *London* to *Smyrna*, at 8*l. per Cent.* to be paid upon News of her ſafe Arrival there — — — — — — — — —		16	— —

London, *July* 17, 1800.

		l.	s.	d.
11/11	Thread in Comp. between *James Severn* and self, each Half, Dr. to *John Marsh of Manchester*, for 5628*lb.* at 14*s.* 10½*d. per lb.* – – – – – – – –	4185	16	6
	The whole to be paid at three two Months, as *per* three Bills delivered, viz.			
	The 1st of 2185*l.* 16*s.* 6*d.* to pay 17 *Sept.* next.			
	2d of 1000 0 0 d° 17 *Nov.* next.			
	3d of 1000 0 0 d° 17 *Jan.* next.			
	Myself to have the disposal of the whole.			
11/11	*James Severn*'s Accompt Current Dr. to his Accompt in Comp. – – – – – – £2092 18 3			
	For his Half of the abovesaid Thread – – – –	2092	18	3
	20			
2/10	Cash Dr. to the Honourable Commissioners of the Customs – – – – – – £436 6 8			
	Received in full – – – – – – – – –	436	6	8
	23			
14/2	Thread in Comp. between *James Severn* and self, each Half, Dr. to Cash – – – – – £17 14 6			
	For sundry Charges paid in bringing the same into my Warehouse – – – – – – – –	17	14	6
11/11	*James Severn*'s Accompt Current Dr. to his Accompt in Comp. – – – – – – £8 17 3			
	For his Half of the Charge above-mentioned – –	8	17	3
	24			
7	Sundry Accompts Drs. to *John Adams* – £140 7 10			
2/8	*viz.* Profit and Loss for a Drawback on 140*l.* 7*s.* 10*d.* at 8 *per Cent.* – – } 11 4 7			
	Cash received in full – – – 129 3 3			
		140	7	10
	26			
2/3	Cash Dr. to Sir *Humphrey Parsons* – – £16 0 0			
	Received in Part – – – – – – – –	16	—	—
	28			
12/11	*Timothy Hart* and Comp. Dr. to Thread in Comp. between *James Severn* and self – – – £900 0 0			
	For 1000*lb.* at 18*s. per lb.* to pay in 3 two Months.			
	viz. On *September* 28, *November* 28, and *January* 28, at 300*l.* each Payment, as *per* 3 Notes received – – –	900	—	—
11/11	*James Severn*'s Accompt in Comp. Dr. to his Accompt Current – – – – – – £450 0 0			
	For his Half of the above-said Thread – – –	450	—	—
	31			
7/2	House-Expences Dr. to Cash – – – £21 18 0			
	For sundry Charges paid this Month – – – –	21	18	—

London, *August* 3, 1800.

					l.	s.	d.
2	Cash Dr. to Thread in Comp. between *James Severn* and						
11	self			£900 0 0			
	For 1000*lb.* at 18*s. per lb.* sold *Abraham Saunders* for present						
	Money				900	—	—
11	*James Severn's* Accompt in Comp. Dr. to his Accompt Cur-						
11	rent			£450 0 0			
	For his Half of the abovesaid Thread				450	—	—
	6						
6	Ship *James* Dr. to Cash			£207 5 0			
2	Paid sundry Charges in refitting her, as *per* Bills				207	5	—
	Sundry Accompts Drs. to Ship *James*			£103 12 6			
12	viz. *John Herbert*			£12 19 0¾			
12	*John Smith*			12 19 0¾			
4	*William Baker*, Esq.			12 19 0¾			
6	*Robert Uxley*			12 19 0¾			
3	Sir *Robert Johnson*			12 19 0¾			
12	*William Evans*			12 19 0¾			
12	*James Jackson*			12 19 0¾			
13	*Thomas Jones*			12 19 0¾			
6					103	12	6
	8						
13	*Jaques Jolliffe's* Accompt Current Dr. to Voyage to *Copen-*						
10	*hagen*			£2510 0 0			
	He having disposed of all the Effects consigned to him for the joint Accompt of *Samuel Smith* and self, the nett Pro-						
	duce of which, as *per* his Accompt, amounts to 10040						
	Rix Dollars, which, at 5*s. per* Dollar, comes to				2510	—	—
10	*Samuel Smith's* Accompt in Comp. Dr. to his Accompt						
10	Current			£1255 0 0			
	For his Half of the abovesaid Effects sold as above				1255	—	—
	12						
2	Cash Dr. to Sundry Accompts			£2520 9 2			
13	*viz.* To *Jacques Jolliffe's* Accompt Current, received of *Johannes Scheelhase*			2510 0 0			
7	To Profit and Loss for my Half of the Gain on the said Dollars			5 4 7			
10	To *Samuel Smith's* Accompt Current, for his Half of the said Gain			5 4 7			
					2520	9	2
	14						
9	Insurance Dr. to Sir *Humphrey Parsons*			£200 0 0			
3	Occasioned by the Ship *Falcon* being lost on the Rocks of *Scilly*, wherein very little of her Cargo was saved, but none						
	of the Scarlet Cloth, on which I had insured to Sir *Humprey*				200	—	—
	15						
4	*William Warner*, Executor of the last Will of my late Brother in						
7	Law *Christopher Verax*, Dr. to Profit and Loss £1000 0 0						
	Being so much left me by my said Brother, as a Legacy in						
	his said last Will				1000	—	—

London, *August* 17, 1800.

					l.	s.	d.
7	House-Expences Dr. to sundry Accompts	£37	0	0			
2							
2	*viz.* To *French* Wine, for 1 Hhd.	30	0	0			
	To *Lisbon* Wine, for 1 Hhd.	7	0	0			
	Both of which were bottled off, by my Order, for the Use of the Family				37	—	—
	22						
2	Cash Dr. to Profit and Loss	£12	10	0			
7	For Half a Year's Interest on 500*l.* paid me by *William Baker*, Esq.				12	10	—
	23						
2	Cash Dr. to Sundry Accompts	£103	12	6			
12	*viz.* To *John Herbert*	12	19	0¾			
12	— *John Smith*	12	19	0¾			
4	— *William Baker*, Esq.	12	19	0¾			
6	— *Robert Uxley*	12	19	0¾			
3	— Sir *Robert Johnson*	12	19	0¾			
12	— *William Evans*	12	19	0¾			
12	— *James Jackson*	12	19	0¾			
13	— *Thomas Jones*	12	19	0¾			
	They, as Proprietors of the Ship *James* (lately taken by the *French*) having paid me their several Parts of the Charges by me paid the 6th instant, belonging to the said Ship				103	12	6
	26						
11	*John Marsh* Dr. to Sundry Accompts	£4185	16	6			
5	*viz.* To *Thomas Preston*, for	2185	16	6			
3	— Sir *Robert Johnson*, for	1000	0	0			
6	— *Robert Uxley*, for	1000	0	0			
	Occasioned by the three Bills given by me to d° *Marsh*, and by him given to the above Gentlemen, which were by them brought to me for Acceptance, and I have accordingly accepted them				4185	16	6
	28						
13	Ship *Hopewell* Dr. to Cash	£1200	0	0			
2	Which said Ship I bought of *Andrew Collins*, and paid him				1200	—	—
	31						
7	House Expences Dr. to Cash	£21	17	6			
2	Paid sundry Charges this Month, as *per* Book of House Expences				21	17	6

London, *September* 3, 1800.

		l.	s.	d.
7/2	Profit and Loſs Dr. to *French* Wine – – £30 0 0 For 1 Hhd. given as a preſent to *William Warner*, Executor to the laſt Will and Teſtament of my late Brother *Chriſtoper Verax* – – – – – – – – –	30	–	–
	5			
3/–	Sir *Humphrey Parſons* Dr. to ſundry Accompts £184 0 0			
2	*viz.* To Caſh paid him – – – 172 0 0			
7	To Profit and Loſs for the Drawback on 200*l.* at 6 *per Cent.* – – } 12 0 0	184	–	–
	7			
2/13	Caſh Dr. to Ship *Hopewell* – – – £1600 0 0 Which ſaid Ship I ſold to *Abraham Sanders*, for which I have received of him			
	2 Bank Notes for – – – 1500 0 0			
	1 Warrant to be paid by the Treaſurer of the *South Sea* Company, for } 100 0 0	1600	–	–
	9			
13/13	Voyage from *Barbadoes* in Comp. with *John Parrot*, *George Hale* and ſelf, each ⅓, Dr. to *Timothy Sutton*, £167 13 5¼ For 45 Cheſts of Sugar, qt. neat 223 *C.* 2 *qrs.* 7 *lb.* Avoirdupois, at 15*s.* Sterling, *per C.* ſhipped on board the *Whale*, *John Miller*, Maſter, and is conſigned to me by ſaid *Sutton*, my ſaid Partners having agreed to allow me 2 *per Cent.* for Warehouſe Room, and my Care in the Sale thereof – – – – – – – – –	167	13	0¼
14/14	*John Parrot's* Accompt Current Dr. to his Accompt in Comp. – – – – – – – £55 17 9¾ For his ⅓ of the abovementioned Sugar – – –	55	17	9¼
14/14	*George Hale's* Accompt Current Dr. to his Accompt in Comp. – – – – – – – £55 17 9¾ For his ⅓ of the abovementioned Sugar – – –	55	17	9¼
	11			
15/–	*Yorkſhire* Cloth Dr. to Sundry Accompts £1152 4 6			
15	*viz.* To *Nathaniel Keeble*, for 150 Pieces, at 7*l.* 10*s.* *per* Piece – – – } 1125 0 0			
1	To Caſh, for bringing the ſame into my Warehouſe – – – } 27 4 6	1152	4	6
15/2	*Yorkſhire* Cloth, for the Accompt of *Nathaniel Keeble*, Dr. to Caſh – – – – – – – £11 4 8 For charges paid on bringing his 50 Pcs. into my Warehouſe	11	4	8

London, *September* 15, 1800.

					l.	s.	d.
15	Sugar in Comp. with *John Parrot, George Hale*, and Self each $\frac{1}{3}$ Dr. to ſundry Accompts			£234 9 $11\frac{1}{2}$			
13	*viz.* To Voyage from Barbadoes for 45 Cheſts qr. 223 *C.* 2 *qrs.* 7 *lb.* Avoirdupois, at 15*s.* Sterling *per C.*			167 13 $5\frac{1}{4}$			
	To Caſh paid	Cuſtom thereon, at 4*s.* 9*d.* $\frac{20}{100}$ *per Cent.*	53 18 $8\frac{1}{4}$				
2		Freight, at 4*s. per* Cheſt	9 0 0				
		Lighterage	1 7 3				
		Cartage	2 10 7				
				66 16 $6\frac{1}{4}$			
					234	9	$11\frac{1}{2}$
14	*John Parrot's* Accompt Current Dr. to his Accompt in Comp.			£22 5 6			
14	For his $\frac{1}{3}$ of the aboveſaid After-Charges				22	5	6
14	*George Hale's* Accompt Current Dr. to his Accompt in Comp.			£22 5 6			
14	For his $\frac{1}{3}$ of the aforeſaid After-Charges				22	5	6
	20						
5	*Thomas Preſton*, Eſq Dr. to ſundry Accompts			£2185 16 6			
2	*viz.* To Caſh paid him			2185 16 0			
7	To Profit and Loſs abated me			0 0 6			
					2185	16	6
	22						
12	*James Jackſon*, Dr. to ſundry Accompts			£1174 5 0			
15	*viz.* To Sugar in Comp. for 45 Cheſts			894 5 0			
2	To *French* Wine, for 8 Hhds. at 35*l. per* Hhd.			280 0 0			
					1174	5	—
2	Sundry Accompts Drs. to *James Jackſon*			£600 0 0			
15	*viz.* Caſh received of him			200 0 0			
12	*William Harman*, for a Draft on him by d° *Jackſon*			400 0 0			
					600	—	—
	The reſt to ſtand out 6 Months.						
14	*John Parrot's* Accompt in Comp. Dr. to his Accompt Current			£298 1 8			
14	For his $\frac{1}{3}$ of Sugar in Comp. ſold to *James Jackſon*				298	1	8
14	*George Hale's* Accompt in Comp. Dr. to his Accompt Current			£298 1 8			
14	For his $\frac{1}{3}$ of Sugar in Comp. ſold to d° *Jackſon*				298	1	8

London, *September* 24, 1800.

			l.	s.	d.
	Sundry Accompts Drs. to Thread in Comp. sold to *William Evans*, at 18*s. per lb.* - - - - -	£900 0 0			
2	*viz.* Cash received of d° *Evans* - -	200 0 0			
13	*Thomas Jones*, for a Draft on him, received of d° *Evans* - - -	300 0 0			
12	*William Evans*, payable in 6 Months	400 0 0			
11			900	—	—
11	*James Severn's* Accompt in Comp. Dr. to his Accomp Current - - - - - - -	£450 0 0			
11	For his ½ Part of the Tread sold as above - - -		450	—	—
	27				
13	*Thomas Jones*, Dr. to *Yorkshire* Cloth -	£425 0 0			
15	For 50 Pieces, at 8*l.* 10*s. per* Piece - - - - - -		425	—	—
	29				
10	Old *South Sea* Annuity Dr. to Profit and Loss	£180 0 0			
7	For Half a Year's Dividend on 12co*l.* - - - -		180	—	—
	30				
7	House Expences Dr. to Cash - - -	£22 12 6			
2	Paid sundry Charges this Month, as *per* Book of House-Expences - - - - - - - - - - -		22	12	6
	October 1				
3	Cash Dr. to *Timothy Hart* and Comp. -	£300 0 0			
12	Received in Part - - - - - - - - - - -		300	—	—
	3				
3	Cash Dr. to *Yorkshire* Cloth - - -	£425 0 0			
15	For 50 Pieces, at 8*l.* 10*s. per* Piece - - - - - -		425	—	—
	6				
3	Cash Dr. to *William Warner* - -	£1000 0 0			
4	Received of him in full for a Legacy left me by my Brother *Christopher Verax* - - - - - - - - - - -		1000	—	—
4	*William Warner* Dr. to Cash - - -	£300 0 0			
8	Paid him in full - - - - - - - - - - -		300	—	—
	10				
3	Cash Dr. to Old *South Sea* Annuity -	£180 0 0			
10	Received ½ a Year's Dividend on 12000*l.* due at *Michaelmas* last - - - - - - - - - - - -		180	—	—
	14				
3	Cash Dr. to Bank Annuity - - -	£150 0 0			
9	Received ½ a Year's Dividend on 1000*l.* due at *Midsummer* last - - - - - - - - - - - -		150	—	—
	18				
3	Cash Dr. to *William Harman* - - -	£400 0 0			
15	Received of him in full - - - - - - - -		400	—	—
	22				
3	Cash Dr. to *Thomas Jones* - - - -	£300 0 0			
13	Received of him - - - - - - - - -		300	—	—
	24				
5	*John Hammond*, Esq. Dr. to Canary -	£30 0 0			
1	For 1 Pipe sold him - - - - - - - - -		30	—	—

London, *October* 26, 1800.

			l.	s.	d.
3	Cash Dr. to *Martin Unwin* — —	£100 0 0			
5	Received of him in Part — — — — —		100	—	— ½
	28				
16	Voyage to *Barbadoes* Dr. to sundry Accompts	£190 4 6			
1	*viz.* To Hops, for 30 Bags, qt. 90 *C.* 1 *qr.* at 28*s. per C.* — — —	126 7 0			
3	To Sagathee, for 20 Pieces, qt. 240 Yards, at 2*s.* 6*d. per* Yard — —	30 0 0			
3	To Serge, for 20 Pieces, qt. 280 Yds. at 1*s. per* Yard — — — —	14 0 0			
3	To Cash for the Charges paid on shipping the same — — —	19 17 6			
			190	4	6 ¼
	All which are shipped on Board the *Whale, John Miller*, Master, and go consigned to *Timothy Sutton*, Merchant, at *Barbadoes*, for my own Accompt and Risk.				
	29				
16	Voyage to *Barbadoes* Dr. to *Brandon George*	£11 8 3			
4	He having insured my whole Adventure on that Voyage, at 6 *per Cent.* — — — — — — —		11	8	3 ¼
	30				
4	*Brandon George* Dr. to Sundry Accompts	£40 0 0			
1	*viz.* To Canary for 1 Pipe — — —	£30 0 0			
2	To *Lisbon* Wine, for 1 Hhd. — —	10 0 0			
			40	—	— ¼
	31				
7	House Expences Dr. to Cash — —	£26 13 8			
3	Paid sundry Charges this Month, as *per* Book of House-Expences — — — — — — — —		26	13	8
	November 1				
4	*William Lowfield*, Esq. Dr. to Cash —	£400 0 0			
3	Paid him in full — — — — — — —		400	—	—
	4				
3	Cash Dr. to *Samuel Fairman* — —	£100 0 0			
4	Received in full — — — — — — — —		100	—	—
	7				
5	*Thomas Johnson* Dr. to Cash — — —	£100 0 0			
3	Paid him in Part — — — — — — — —		100	—	—

London, *November* 10, 1800.

				l.	s.	d.
3	Cash Dr. to sundry Accompts – –	£38	8 0			
1	*viz.* To Hops, for 1 Bag. wt. 3 *C.* at 36*s.* *per C.* – – – – – –	5	8 0			
1	To *Canary*, for 1 Pipe – – – –	33	0 0			
				38	8	—
	15					
16	*Jaques Van Broek*, Dr. to *Jacob Van Hoove* £161 2 3½					
8	For a Bill of Exchange drawn by d° *Van Hoove* on d° *Van Broek*, for 1611 *Guil.* 3 *Stiv.* Exchange at 33*s.* 4*d.* Flemish *per* £ Sterling, payable at 10 Days after Sight, which d° *Van Broek* has accepted – – – –			161	2	3½
	18					
3	Cash Dr. to Serge – – – –	£16	6 8			
3	For 20 Pieces, qt. 28 Yards, at 14*d.* *per* Yard, sold to *William Baker*, Esq. – – – – – – –			16	6	8
4	*William Baker*, Esq. Dr. to Sagathee –	36	0 0			
3	For 20 Pieces, qt. 240 Yards, at 3*s.* *per* Yard – –			36	—	—
	20					
3	Sir *Robert Johnson* Dr. to Cash – –	£1000	0 0			
3	Paid him one of the Notes given by me to *John Marsh*			1000	—	—
	24					
5	*Thomas Johnson* Dr. to Insurance – –	£18	0 0			
9	For my underwriting his Policy for 300*l.* at 6 *per Cent.* on a Freight for a Voyage to *Spain* in the *John* and *Hannah*, *James Tickner*, Master – – – – – – –			18	—	—
	27					
3	Cash Dr. to *Martin Unwin* – – –	£100	0 0			
5	Received of him in Part – – – – – –			100	—	—
	28					
3	Cash Dr. to *Jaques Van Broek* – –	£161	2 3½			
16	Received in full – – – – – – –			161	2	3½
	30					
7	House-Expences Dr. to Cash – –	£27	13 6			
3	Paid sundry Charges this Month, as *per* Book of House-Expences – – – – – – – – –			27	13	6
	December 1					
3	Cash Dr. to *Timothy Hart* and Comp. –	£300	0 0			
12	Received in Part – – – – – – –			300	—	—
	3					
9	Insurance Dr. to *Thomas Johnson* – –	£300	0 0			
5	For my Insuring 300*l.* on a Freight in the *John & Hannah*, bound to *Spain*; that Ship being lost in the *Downs* –			300	—	—
	6					
3	Cash Dr. to *John Hammond*, Esq. – –	£30	0 0			
5	Received in Full – – – – – – –			30	—	—

London, *December* 9, 1800.

					l.	s.	d
3	Cash Dr. to Sundry Accompts			£507 8 4			
4	*viz.* To *William Baker*, Esq. for the Principal received			500 0 0			
7	To Profit and Loss for the Interest			7 8 4			
					507	8	4
5	*Thomas Johnson* Dr. to Sundry Accompts			£300 0 0			
7	*viz.* To Profit and Loss for a Drawback on 300*l.* at 8 *per Cent.*			24 0 0			
3	Cash paid him			276 0 0			
					300	—	—
5	*John Hammond*, Esq. Dr. to Sundry Accompts			£850 0 0			
15	*viz.* To *Yorkshire* Cloth, for 50 Pieces, at 8*l.* 10*s. per* Piece			425 0 0			
15	To *Yorkshire* Cloth, for the Accompt of *Nathaniel Keeble* of *Hull*, for 50 Pieces at 8*l.* 10*s. per* Piece			425 0 0			
					850	—	—
15	*Yorkshire* Cloth for the Accompt of *Nathaniel Keeble*, Dr. to						
7	Sundry Accompts for the Close			£413 15 4			
	viz. To Profit and Loss for my Commission, at 2 *per Cent.* on 425*l.* for the Sale thereof			8 10 0			
15	To d° *Keeble's* Accompt Current for the neat Proceed			405 5 4			
					413	15	4
3	Cash Dr. to *Thomas Preston*, Esq.			£17 9 6			
5	For the Repairs done to my present Dwelling-House				17	9	6
16	Voyage from *Cadiz* Dr. to *Joram Conderill*			£33 15 0			
16	For 50 Chests of Lemons 50 d° of *China* Oranges 50 d° of *Seville* d°	} at 8 Rials *per* Chest, including all Charges.					
	Which were shipped on board the *Pigeon*, *William Pigeon*, Master, for my Accompt and Risk, amounting in the Whole to 1200 Rials, Exchange at 4*s.* 6*d. per* Piece of Eight, which is Sterling				33	15	—

London, *December* 17, 1800.

					l.	s.	d.
15	*Nathaniel Keeble*, of *Hull*, Dr. to *Timothy Hart* and Comp.						
12				£1125 0 0			
	For his Draft on me, payable to d° *Hart* and Comp. at 20 Days after Sight, for – – – – – – –				1125	—	—
12	*Timothy Hart*, and Comp. Drs. to Sundry Accompts						
—				£1125 0 0			
3	*viz.* To Cash paid him – – –			1120 2 0			
7	To Profit and Loss gained by prompt Payment – – – – –			4 18 0			
					1125	—	—
	18						
16	Oranges and Lemons Dr. to Sundry Accompts			£70 1 6			
16	*viz.* To Voyage from *Cadiz*, for 50 Chests of Lemons, 50 d° *China* Oranges, 50 d° *Seville* d° At 8 Rials *per* Chest.						
	Exchange at 4*s*. 6*d*. *per* Piece of Eight, amounting to Sterling – – –			33 13 0			
3	To Cash paid Custom, Freight, and Waterage			36 6 6			
					70	1	6
	20						
3	Cash Dr. to *Martin Unwin* – – –			£100 0 0			
5	Received in Part – – – – – – – – –				100	—	—
	22						
16	*Joram Conderill*, of *Cadiz*, Dr. to *John Hammond*, Esq.						
—				£33 15 0			
5	For *Conderill's* Draft on me, payable to d° *Hammond*, or Order, for 1200 Rials, Exchange at 4*s*. 6*d*. *per* Piece of Eight, which I have accepted, but not paid, because the same is to be placed to Accompt, as *per* Agreement				33	15	—
	24						
3	Cash Dr. to *Isaac Reynolds* – – –			£42 0 0			
5	Received in Full – – – – – – – – –				42	—	—
	25						
9	Bank Annuity Dr. to Profit and Loss –			£150 0 0			
7	For Half a Year's Dividend due on 1000*l*. – – –				150	—	—
	26						
5	*Isaac Reynolds* Dr. to Oranges and Lemons			£42 10 0			
16	For 50 Chests of Lemons, at 17*s*. *per* Chest – – –				42	10	—

London, *December* 27, 1800.

		£	s.	d.
3	Cash Dr. to *James Allen* - - - - £8 0 0			
6	Received in Full - - - - - - - - - -	8	—	—
	28			
3	Cash Dr. to Thread in Comp. between *James Severn* and			
11	self - - - - - - - - £900 0 0			
	For 1000*lb.* sold to *James Allen*, at 18*s. per lb.* - -	900	—	—
11	*James Severn's* Accompt in Comp. Dr. to his Accompt			
11	Current - - - - - - - £450 0 0			
	For his Half of the above Thread - - - -	450	—	—
	29			
3	Sir *Humphrey Parsons* Dr. to Thread in Comp. between			
11	*James Severn* and Self - - - £900 0 0			
	For 1000*lb.* at 18*s. per lb.* to pay in 6 Months - -	900	—	—
11	*James Severn's* Accompt in Comp. Dr. to his Accompt			
11	Current - - - - - - - £450 0 0			
	For his Half of the above Thread - - - -	450	—	—
	30			
4	*William Baker*, Esq. Dr. to Thread in Comp. between			
11	*James Severn* and Self - - - £533 16 0			
	For 628*lb.* at 17*s. per lb.* - - - - - -	533	16	—
6	*Robert Uxley* Dr. to *William Baker*, Esq. - 1000 0 0			
4	For my Note given to *Uxley*, and by him to d° *Baker*, pay-			
	able *January* 20 next, including the three Days of Grace	1000	—	—
4	*William Baker*, Esq. Dr. to sundry Accompts £466 4 0			
3	viz. To Cash paid him - - - - 463 17 4			
7	To Profit and Loss gained by prompt Payment - - - - - 2 6 8			
		466	4	—
11	*James Severn's* Accompt in Comp. Dr. to his Accompt			
11	Current - - - - - - - £266 18 0			
	For his Half of the aboveſaid Thread - - -	266	18	—
	31			
7	House Expences Dr. to Cash - - £22 8 4			
3	Paid sundry Charges this Month, as *per* Book of House-			
	Expences - - - - - - - - -	22	8	4

The End of the second Journal.

The LEDGER.

The *Alphabet* to the LEDGER.

A.

Allen James - - 6
Angel William - - 8
Adams John - - 8
Annuity *Bank* - - 9
Annuity *Old South Sea* 10

B

Baker William, Esq. - 4
Bank Annuity - - 9
Barbadoes Voyage from 13
Bardadoes Voyage to 16
Balance - - - 17

C.

Cash - - - - - 1
Canary - - - - - 1
Crape *Norwich* - 2
Commissioners of the Customs - 10
Cloth *Yorkshire* - 15
Cloth *Yorkshire*, for the Accompt of *Nat. Keeble* - 15
Cadiz, Voyage from 16
Conderil Joram - 16

D.

Drugget - - - 2
Duroy - - - - 2

E.

Evans William - 12

F.

French Wine - - 2
Fairman Samuel - 4

G.

George Brandon - - 4
Goods for the Accompt of *Abraham Van Schooten* 9

H.

Hops - - - - - 1
Hammond John, Esq. 5
House Expences - 7
Hart Tim. and Comp. 12
Herbert John - - 12
Hopewell Ship - - 13
Hale's George Accompt Current 14
D° in Comp. - - 14
Harman William - 15

I.

Johnson Sir *Robert* - 3
Johnson Thomas - 5
James Ship - - 6
Insurance - - - 9
Jackson James - - 12
Jones Thomas - - 13
Jolliffe's Jaques Accompt Current 13

K

Keeble Nat. of *Hull* - 15

L.

Lisbon Wine - - 2
Lowfield William, Esq. 4
Loss and Profit - - 7
Lamb Richard, of *Harwich* - 8
Lemons and Oranges 16

M.

Marsh John - - 11

The LEDGER.

The *Alphabet* to the LEDGER.

N.
Norwich Crape – – 2

O.
Old South Sea Annuity 10
Oranges and Lemons 16

P.
Parsons Sir *Humphrey* 3
Preston Thomas, Esq. 5
Profit and Loss – 7
Parrot's John Accompt Current 14
D° in Comp. – – 14

Q.

R.
Reynolds Isaac – – 5

S.
Stock – – – – – 1
Sagathee – – 3
Serge – – – 3
Ship *James* – – – 6
Smith's Samuel Accompt Current 10
D° in Comp. – – 10
South Sea Annuity old 10
Severn's James Accompt Current 11
D° in Comp. – – 12
Smith John – – – 12
Ship *Hopewell* – – 13
Sutton Tim. at *Barbadoes* 13
Sugar in Comp. – 15

T.
Thread in Comp. – 11

V.
Unwin Martin – – 5
Uxley Robert – – – 6
Voyage to *Amsterdam* 8
Van Hoeve's Jacob Accompt Current 8
Van Schooten's Abra. Accompt Current 9
Voyage to *Copenhagen* 10
Voyage from *Barbadoes* 13
Voyage to *Barbadoes* 16
Van Broek Jacques – 16
Voyage from *Cadiz* 16

W.
Wine *Canary* – – 1
Wine *French* – – 2
Wine *Lisbon* – – – 2
Warner William – – 4

X.

Y.
Yorkshire Cloth – 15
Yorkshire Cloth for the Account of *Nat. Keeble* – 15

Z.

Stock Dr.

1800							
Mar. 1	1	To ſundry Accompts	—		412	10	—
	R	To Balance for my nett Eſtate	17	34658	11	10¼
				35071	1	10¼

Caſh Dr.

1800						
Mar. 1	1	To Stock	1	8099	4	2½
31	—	To ſundry Accompts received this Month	—	609	—	—
Apr. 30	—	To ditto ditto	—	509	7	—
May 31	—	To ditto ditto	—	10525	19	—
June 30	—	To ditto ditto	—	1171	13	—
July 31	—	To ditto ditto	—	13081	9	11
Aug. 31	—	To ditto ditto	—	3536	11	8
Sept. 30	—	To ditto ditto	—	2000	—	—
Oct. 31	—	To ditto ditto	—	2855	—	—
Nov. 30	—	To ditto ditto	—	415	16	11½
Dec. 31	—	To ditto ditto	—	1904	17	10
				44708	19	7

Canary Dr.

1800			Pipes				
Mar. 1	1	To Stock, at 25*l.* *per* Pipe, for	5	7	125	—	—
Nov. 10	R	To profit and Loſs, gained by this Accompt			28	—	—
					153	—	—

Hops Dr.

1800			Hhds.	C.	qr.	lb.			
Mar. 1	1	To Stock, at 28*s.* *per* *C.* for	44	132	2	0	1	185	10	—
Dec. 31	R	To Profit and Loſs, gained by this Accompt					7	8	15	3
								194	5	3

1800		Per Contra Cr.					l.	s.	d.
Mar. 1	4	By ſundry Accompts				—	10925	15	4½
		By Profit and Loſs, gained by 10 Months trading				7	24145	6	6
							35071	1	10½

1800		Per Contra Cr.					l.	s.	d.
Mar. 31	—	By ſundry Accompts paid away this Month				—	1718	15	6½
Apr. 30	—	By ditto	ditto			—	1017	6	½
May 31	—	By ditto	ditto			—	9857	—	5
June 30	—	By ditto	ditto			—	643	13	10
July 31	—	By ditto	ditto			—	11063	—	—
Aug. 31	—	By ditto	ditto			—	1429	2	6
Sept. 30	—	By ditto	ditto			—	2485	14	2½
Oct. 31	—	By ditto	ditto			—	346	11	2
Nov. 30	—	By ditto	ditto			—	1527	13	6
Dec. 31	—	By ditto	ditto			—	1918	14	2
	R	By Balance, remaining in Hand, carried to the next Books				17	12701	8	2½
							44708	19	7

1800		Per Contra Cr.	Pipes			l.	s.	d.
Mar. 20	2	By Caſh, ſold *William Dello*	1	1		30	—	—
May 17	5	By Caſh, ſold *William Coles*	1	1		30	—	—
Oct. 24	14	By *John Hammond*, Eſq. for	1	5		30	—	—
30	15	By *Brandon George*, for	1	4		30	—	—
Nov. 10	16	By Caſh, for	1	3		33	—	—
			5			153	—	—

1800		Per Contra Cr.	Bags	C.	qr.	lb.		l.	s.	d.
Apr. 5	3	By *Robert Uxley*, at 33*s. per C.* for	10	30	1	0	6	49	18	3
Oct. 28	15	By Voyage to *Barbadoes*, at 28*s. per C.* for	30	90	1	0	16	126	7	—
Nov. 10	16	By Caſh, at 36*s. per C.* for	1	3	0	0	3	5	3	—
Dec. 31	R	By Balance, remaining unſold, at 28 *per C.* for	3	9	0	0	17	12	12	—
			44	132	2	0		194	5	3

French Wine — Dr.

1800			Hhds.			l.	s.	d.
Mar. 1	—	To Stock, at 30*l.* *per* Hhd. for — —	10	1		300	—	—
Sept. 22	R	To Profit and Loſs, gained by this Accompt		7		40	—	—
						340	—	—

Drugget — Dr.

1800			Pcs.	Yds.				
Mar. 1	1	To Stock, at 3*s.* 4*d.* *per* Yard, for —	20	280	1	46	13	4
21	R	To Profit and Loſs, gained by this Accompt — — — — —			7	2	6	8
						49	—	—

Note, The Drugget being all ſold, there is no Neceſſity of ſtaying till the general *Balance* ſhall be made, but this or any other particular Accompt of Goods

Liſbon Wine — Dr.

1800			Hhds.					
Mar. 1	1	To Stock, at 7*l.* *per* Hhd. for — —	25		1	175	—	—
	R	To Profit and Loſs, gained by this Accompt			7	68	—	—
						243	—	—

Norwich Crape — Dr.

1800			Pcs.	Yds.				
Mar. 1	1	To Stock, at 3*s.* 6*d.* *per* Yard, for —	56	896	1	156	16	—
June 28	R	To Profit and Loſs, gained by this Accompt — — — — — — —			7	22	8	—
						179	4	—

Duroy — Dr.

1800			Pcs.	Yds.				
Mar. 1	1	To Stock, at 6*s.* *per* Yard, for —	20	300	1	90	—	—
June 28	R	To Profit and Loſs, gained by this Accompt — — — — — —			7	7	10	—
						97	10	—

Per Contra Cr.

1800			Hhds.			l.	s.	d.
Aug. 17	11	By Houſe Expences, bottled off – –	1	7		30	—	—
Sept. 3	12	By Profit and Loſs, given to *Wm. Warner*	1	7		30	—	—
22	13	By *James Jackſon*, at 35*l. per* Hhd. for –	8	12		280	—	—
			10			340	—	—

Per Contra Cr.

1800			Pcs.	Yds.				
Mar 21	2	By Sir *R. Johnſon*, at 3*s.* 6*d. per* Yard, for	20	280	3	49	—	—

may be balanced at any Time after they are all diſpoſed of.

Per Contra Cr.

1800			Hhds.			l.	s.	d.
Mar 12	2	By Profit and Loſs, loſt by the burſting of	1	7		7	—	—
June 19	7	By *Samuel Fairman*, at 10*l. per* Hhd. for	10	4		100	—	—
27	7	By Caſh, at 10*l.* 10*s. per* Hhd. for –	10	2		105	—	—
Aug. 17	11	By Houſe Expences, bottled off – –	1	1		7	—	—
Oct. 30	15	By *Brandon George*, for – – – –	1	4		10	—	—
	R	By Balance unſold, at 7*l. per* Hhd. for –	2	17		14	—	—
			25			243	—	—

Per Contra Cr.

1800			Pcs.	Yds.				
June 28	7	By *Abraham Van Schooten's* Accompt Current, at 4*s. per* Yard, for – –	56	896	9	179	4	—

Per Contra Cr.

1800			Pcs.	Yds.				
June 20	7	By *Abraham Van Schooten's* Accompt Current, at 6*s.* 6*d. per* Yard, for –	20	300	9	97	10	—

Sagathee Dr.

1800			Pcs.		l.	s.	d.
Mar. 1	3	To Stock, at 2*s.* 6*d.* *per* Yard, for –	90	1[illegible]	1	135	—	—
	R	To Profit and Loſs, gained by this Accompt – – – – – – –			7	6	—	—
						—	—	—
						141	—	—
						—	—	—

Serge Dr.

1800			Pcs.	Yds.				
Mar. 1	1	To Stock, at 1*s.* *per* Yard, for –	90	1260	1	63	—	—
	R	To Profit and Loſs, gained by this Accompt – – – – – – –			7	2	6	8
						—	—	—
						65	6	8
						—	—	—

Sir Robert Johnſon Dr.

1800						
Mar. 1	1	To Stock – – – – – – – –	1	30	—	—
				—	—	—
21	2	To Drugget – – – – – – – –	2	49	—	—
				—	—	—
June 8	6	To Goods for the Accompt of *Abraham Van Schooten*, for 120 Pieces of Holland – –	9	360	—	—
12	6	To d° in Part, for 100 Pieces of Long Lawn	9	150	—	—
				—	—	—
Aug. 6	10	To Ship *James* – – – – – –	6	12	19	—¾
				—	—	—
Nov. 20	16	To Caſh paid him in full – – – –	3	1000	—	—
				—	—	—

Sir Humphrey Parſons Dr.

1800						
Mar. 1	1	To Stock – – – – – – – –	1	16	—	—
July 14	8	To Inſurance, for my inſuring 200*l.* on his Scarlet Cloth – – – – – –	9	16	—	—
Sept. 5	12	To ſundry Accompts, paid him in full – –	2	184	—	—
				—	—	—
				216	—	—
				—	—	—
Dec. 29	19	To Thread in Comp. between *J. Severn* and Self, to pay in 6 Months – – – –	11	900	—	—

Per Contra Cr.

1800			Pcs.	Yds.		l.	s.	d.
Oct. 28	15	By Voyage to *Barbadoes*, at 2*s.* 6*d.* *per* Yard, for	20	240	16	30	—	—
Nov. 18	16	By *William Baker*, Esq. at 3*s.* *per* Yard for	20	240	4	36	—	—
	R	By Balance unsold, at 2*s.* 6*d.* *per* Yard	50	600	17	75	—	—
			90	1080		141	—	—

Per Contra Cr.

1800			Pcs.	Yds.		l.	s.	d.
Oct. 28	15	By Voyage to *Barbadoes*, at 1*s.* *per* Yard, for	20	280	16	14	—	—
Nov. 18	16	By Cash, at 14*d.* *per* Yard, for	20	280	3	16	6	8
	R	By Balance, unsold, at 1*s.* *per* Yard, for	50	700	17	35	—	—
			90	1260		65	6	8

Per Contra Cr.

1800					l.	s.	d.
Mar. 2	1	By Cash, received in Full		1	30	—	—
25	2	By ditto, received in Full		1	49	—	—
June 18	7	By ditto, received in Part		2	360	—	—
24	7	By ditto, received in Full		2	150	—	—
Aug. 23	11	By ditto received in Full		2	12	19	— ¾
26	11	By *John Marsh*, for a Bill payable by me to d° *Johnson*, *November* 17 next		11	1000	—	—

Per Contra Cr.

1800					l.	s.	d.
July 26	9	By Cash, received in Part		2	16	—	—
Aug. 14	10	By Insurance, for his Scarlet Cloth, lost in the *Falcon*		9	200	—	—
					216	—	—
	R	By Balance, due to me, to pay *June* 29 next		17	900	—	—

1800		William Baker, Esq. Dr.		l.	s.	d.
Mar. 1	1	To Stock - - - - - - - - - - - - - - -	1	500	—	—
10	2	To Ship *James*, for $\frac{1}{16}$ Part to pay in 7 Days	6	125	—	—
Aug. 6	10	To ditto - - - - - - - - - - - - - -	6	12	19	$\frac{3}{4}$
Nov. 18	16	To Sagathee - - - - - - - - - - - - -	3	36	—	—
Dec. 30	19	To Thread in Comp. between *James Severn* and Self - - - - - - - - - - - - -	11	533	16	—
—	19	To sundry Accompts - - - - - - - - -	—	466	4	—
		To sundry Accompts				
				1673	19	$\frac{3}{4}$

1800		William Warner Dr.				
Mar. 1	1	To Stock, to pay *April* 30 next - - - - -	1	34	7	—
Aug. 15	10	To Profit and Loss, for a Legacy left me by my Brother, *C. Verax* - - - - - - -	7	1000	—	—
Oct. 6	14	To Cash, paid him in full - - - - - - -	3	300	—	—
				1300	—	—

1800		Brandon George Dr.				
Mar. 1	1	To Stock - - - - - - - - - -	1	32	—	—
Oct. 30	15	To Sundry Accompts - - - - - -	—	40	—	—
				72	—	—

1800		Samuel Fairman Dr.				
Mar. 1	1	To Stock - - - - - - - - - - - -	1	28	—	—
June 19	9	To *Liston* Wine - - - - - - - - - - -	2	100	—	—

1800		William Lowfield, Esq. Dr.				
Mar. 1	1	To Stock - - - - - - - - - - - -	1	128	13	—
Nov. 1	15	To Cash, paid in full - - - - - - - -	3	400	—	—

1800		Per Contra Cr.		l.	s.	d.
Mar. 17	2	By Cash, received in Part	1	125	—	—
Aug. 23	11	By ditto, received his Part of the last Charges on the Ship *James*	2	12	19	—¾
Dec. 9	17	By ditto, received the Principal, which he borrowed	3	500	—	—
30	19	By *Robert Uxley*, for my Note given to *Uxley*, and by him to *Baker*	6	1000	—	—
—	R	By Balance, due to me	17	36	—	—
				1673	19	—¾

1800		Per Contra Cr.		l.	s.	d.
Apr. 30	4	By Cash received in Full	1	34	7	—
July 4	8	By Voyage to *Copenhagen* in Comp. between *S. Smith* and Self	10	300	—	—
Oct. 6	14	By Cash, received my Legacy in Full	3	1000	—	—
				1300	—	—

1800		Per Contra Cr.		l.	s.	d.
Oct. 29	15	By Voyage to *Barbadoes*, for Insurance at 6 *per Cent.*	16	11	8	3
	R	By Balance due to me	17	60	11	9
				72	—	—

1800		Per Contra Cr.		l.	s.	d.
June 16	7	By Cash, received in Full	2	28	—	—
Nov. 4	20	By ditto, ditto	3	100	—	—

1800		Per Contra Cr.		l.	s.	d.
June 23	7	By Cash, received in Full	2	128	13	—
July 4	9	By Voyage to *Copenhagen* in Comp. between *S. Smith* and Self	10	400	—	—

1800		Thomas Johnſon Dr.		l.	s.	d.
Mar. 1	—	To Stock	1	256	14	3¾
Nov. 7	15	To Caſh, paid in Part	3	100	—	—
24	16	To Inſurance, for my inſuring 300*l.* at 6 *per Cent.*	9	18	—	—
Dec. 10	17	To ſundry Accompts, paid my Inſurance on a Freight loſt	—	309	—	—
		To Balance due to him	17	359	2	4¼
				1033	6	8

1800		John Hammond, Eſq. Dr.				
Mar. 1	1	To Stock, to pay *April* 20 next	1	100	—	—
Oct. 24	14	To Canary	1	30	—	—
Dec. 12	17	To ſundry Accompts	—	850	—	—

1800		Martin Unwin Dr.				
Mar. 1	1	To Stock	1	381	17	6

1800		Iſaac Reynolds Dr.				
Mar. 1	1	To Stock	1	42	—	—
Dec. 26	18	To Oranges and Lemons	16	42	10	—

1800		Thomas Preſton, Eſq. Dr.				
Mar. 23	2	To ſundry Accompts	—	90	—	—
May 25	5	To Caſh paid *James Hart* for repairing my Dwelling-Houſe	1	17	9	6
Sept. 20	13	To ſundry Accompts	—	2185	16	6
				2203	6	—

1800		Per Contra Cr.		l.	s.	d.
July 4	8	By Voyage to *Copenhagen* in Comp. between *S. Smith* and Self	10	733	16	8
Dec. 3	16	By Insurance, on a Freight, in the *John* and *Hannah*, lost	9	300	—	—
				1033	16	8

1800		Per Contra Cr.		l.	s.	d.
Apr. 20	3	By Cash, received in Full	1	100	—	—
Dec. 6	16	By ditto, ditto	3	30	—	—
22	18	By *Joram Conderil* of *Cadiz*, for d° *Conderil's* Draft on me, payable to d° *Hammond*	16	33	15	—
	R	By Balance due to me	17	816	5	—
				850	—	—

1800		Per Contra Cr.		l.	s.	d.
Oct. 26	15	By Cash, received in Part	3	100	—	—
Nov. 27	16	By ditto, ditto	3	100	—	—
Dec. 20	18	By ditto, ditto	3	100	—	—
	R	By Balance, due to me	17	81	17	6
				381	17	6

1800		Per Contra Cr.		l.	s.	d.
Dec. 24	18	By Cash, received in Full	3	42	—	—
	R	By Balance, due to me	17	42	10	—

1800		Per Contra Cr.		l.	s.	d.
Mar. 1	1	By Stock to be paid *May* 14 next	1	90	—	—
Aug. 26	11	By *John Marsh*, for a Bill payable by me to d° *Preston*, *September* 17 next	11	2185	16	6
Dec. 13	17	By Cash received for the Repairs of my present Dwelling-House	3	17	9	6
				2203	6	—

1800		Robert Uxley Dr.		l.	s.	d.
Mar. 14	2	To Ship *James* $\frac{1}{16}$ Part - - - - - - -	6	125	—	—
Apr. 5	3	To Hops - - - - - - - - - - - - -	1	49	18	3
May 7	5	To Ship *James*, for his $\frac{1}{16}$ Part of Diſburſements on the ſaid Ship - - - - - -	6	70	17	—
10	5	To Caſh, paid in Full - - - - - - - -	1	76	14	9
				322	10	—
Aug. 6	10	To Ship *James* - - - - - - - - - -	6	12	19	$\frac{3}{4}$
Dec. 30	19	To *William Baker*, Eſq. for my Note given to *Uxley*, and by him to *Baker* - - - -	4	1000	—	—

1800		Ship James Dr.		l.	s.	d.
Mar. 4	1	To ſundry Accompts - - - - - - - -		1500	—	—
26	2	To Caſh paid *T. Young*, for Joiner's Work in Full	1	20	17	—
27	2	To ditto, paid *Tho. Pierce* for Rigging ditto	1	27	14	6
28	2	To ditto, paid *Dryden Smith* for Repairs ditto	1	40	8	—
30	3	To ditto, paid *Nat. Weſtall* for Painting ditto	1	7	4	6
Apr. 3	3	To ditto, paid the Blockmaker's Bill - ditto	1	19	7	6
7	3	To ditto, paid the Ship Chandler's Bill ditto	1	700	13	—
27	4	To ditto, paid *John Jones* for Beef and Pork ditto	1	109	10	6
May 1	4	To ditto, paid *James Thatcher* for Bread, Flour, and Peaſe - - - - - - - - - ditto	1	86	18	6
2	4	To ditto, paid *J. Preſtwick* for Cordage, &c. ditto	1	46	17	—
6	4	To ditto, paid *John Pepwell* for Smith's Work ditto	1	73	11	6
Aug. 6	10	To ditto, paid ſundry Charges in refitting her ditto	2	207	5	—
20	R	To Profit and Loſs, gained by the ſaid Ship -	7	21329	11	6
				24170	8	6

1800		James Allen Dr.		l.	s.	d.
Mar. 9	2	To Caſh paid in Full - - - - - - - -	1	1425	—	—
May 28	6	To Inſurance on 200*l.* in the *Golden Fleece*, at 4 *per Cent.* - - - - - - - - - - -	9	8	—	—

1800		Per Contra Cr.		l.	s.	d.
Mar. 1	1	By Stock - - - - - - - - - - -	2	322	10	—
			—	—	—	—
						—
Aug. 23	11	By Cash, received in Full - - - - - - -	2	12	19	$\frac{3}{4}$
26	11	By *John Marsh*, for a Bill by me payable to d° *Uxley, January* 17 next - - - - - - -	11	1000	—	—

1800		Per Contra Cr.				
Mar. 6	1	By Cash, received of *J. Herbert* for $\frac{1}{16}$ Part in Full	1	125	—	—
8	2	By ditto, received of Capt. *J. Smith* $\frac{1}{16}$ Part ditto	1	125	—	—
10	2	By *William Baker*, Esq. - - - for ditto -	4	125	—	—
14	2	By *Robert Uxley* - - - - - for ditto -	6	125	—	—
25	2	By Cash, rec$^{d.}$ of Sir *R. Johnson* for ditto -	1	125	—	—
Apr. 10	3	By ditto, rec^{d} of *William Evans* for ditto -	1	125	—	—
12	3	By ditto, rec^{d} of *James Jackson* for ditto -	1	125	—	—
14	3	By ditto, rec$^{d.}$ of *Thomas Jones* for ditto -	1	125	—	—
May 7	5	By sundry Accompts - - - - - - -	—	566	—	—
20	5	By Cash for my $\frac{1}{2}$ Part of a *French* Prize rec. in full	1	10000	—	—
July 9	8	By ditto for my ditto of a 2d ditto - ditto -	2	12500	—	—
Aug. 6	10	By sundry Accompts - - - - - - -	—	103	12	6
				24170	8	6

1800		Per Contra Cr.				
Mar. 4	6	By Ship *James* - - - - - - - - - -	6	1425	—	—
Dec. 27	9	By Cash received in full - - - - - - -	3	8	—	—

1800		Profit and Loſs Dr.		l.	s.	d.
Mar. 12	2	To *Liſbon* Wine, for 1 Hhd. except 6 Gallons, loſt	2	7	—	—
July 24	9	To *John Adams*, for a Drawback on 140*l.* 7*s.* 10*d.* at 8 *per Cent.*	8	11	4	7
Sept. 3	12	To *French* Wine, for 1 Hhd. given to *William Warner*	2	30	—	—
	R	To Houſe-Expences	7	337	4	10
	R	To Bank Annuity, loſt on the Abatement of its Price, with the Brokage	9	75	—	—
	R	To Inſurance	9	458	—	—
	R	To Old S. S. Annuity, loſt by the Abatement of its Price, with the Brokage	10	43	14	6
	R	To Stock, gained by 10 Months trading	1	24145	6	6
				—	—	—
				25107	10	5

Note, This extraordinary Gain, made in ſo ſhort a Time, may perhaps, amaze ſome Readers: But if they conſider that 21329*l.* 11*s.* 6*d.* of that Money aroſe by the Succeſs of the Ship *James*, the remaining Part of the Gain will appear to be no more than what many Merchants make in the like Time.

1800		Houſe-Expences Dr.				
Mar. 31	3	To Caſh, paid ſundry Charges this Month	1	33	4	6
Apr. 30	4	To ditto, - ditto	1	39	16	10
May 31	6	To ditto, - ditto	1	43	11	2
June 30	7	To ditto, - ditto	2	40	8	10
July 31	9	To ditto, - ditto	2	21	18	—
Aug. 17	11	To ſundry Accompts	—	37	—	—
31	11	To Caſh, paid ſundry Charges this Month	2	21	17	6
Sept. 30	14	To ditto, - ditto	2	22	12	6
Oct. 31	15	To ditto, - ditto	3	26	13	8
Nov. 30	16	To ditto, - ditto	3	27	13	6
Dec. 31	19	To ditto, - ditto	3	22	8	4
				—	—	—
				337	4	10

1800		Per Contra Cr.		l.	s.	d.
Mar. 21	R	By Drugget	2	2	6	8
23	2	By *T. Preſton*, Eſq. abated for my early Payment of 90*l.*	5	—	12	1¼
May 14	R	By Voyage to *Amſt.* conſigned to *J. Van Hoeve*	8	5	13	1
June 12	6	By Goods for the Accompt of *Abr. Van Schooten*	9	3	8	—
24	7	By Bank Ann. for ½ Year's Divid. on 10000*l.*	9	15	—	—
28	7	By *Abr. Van Schooten's* Acc. Curr. for Commiſſion	9	11	13	3
—	R	By Duroy	2	7	10	—
—	R	By *Norwich* Crape	2	22	8	—
Aug. 12	R	By Voyage to *Copen.* for my ½ of the Gain thereof	10	741	8	6
—	10	By Caſh, gained by *Johannes Scheelhaſe*	2	5	4	7
15	10	By *William Warner*, for a Legacy left me by my Brother *Verax*	4	1000	—	—
20	R	By Ship *James*	6	21329	11	6
22	11	By Caſh recd. of *W. Baker*, Eſq. ½ Yrs. Int. on 500*l.*	2	12	10	—
Sept. 5	12	By Sir *H. Parſons*, for a Drawback on 200*l.* at 6 *per Ct.*	3	12	—	—
7	R	By Ship *Hopewell*, gained on the Sale thereof	13	400	—	—
20	13	By *Thomas Preſton*, abated on my Payment of 2185*l.* 16*s.* 6*d.*	5	—	—	6
22	R	By *French* Wine	2	40	—	—
—	R	By *John Parrot's* Accompt Current	14	5	19	2¾
—	R	By *George Hale's* Accompt Current	14	5	19	2¾
—	R	By Sugar in Co. for my ⅓ Part gained	15	219	18	4¼
29	14	By Old S. S. Ann. for ½ a Year's Div. on 12000*l.*	10	18	—	—
Nov. 10	R	By Canary	1	28	—	—
Dec. 9	17	By Caſh recd. of *W. Baker*, Eſq. the Int. of 500*l.*		7	8	4
10	17	By *T. Johnſon*, for a Drawback on 300*l.* at 8 *per Ct.*	5	24	—	—
12	R	By *Yorkſhire* Cloth	15	122	15	6
—	17	By ditto, for the Accompt of *Nat. Keeble*	15	8	10	—
17	18	By *Tim. Hart* and Co. gained by prompt Payment	12	4	18	—
25	18	By Bank Ann. for ½ a Year's Div. on 10000*l.*	9	150	—	—
30	19	By *Wm. Baker*, Eſq. gained by prompt Payment	4	2	6	8
—	R	By Thread in Co. between *James Severn* and Self	11	415	2	6
	R	By Hops	1	8	15	3
	R	By *Liſbon* Wine	2	63	—	—
	R	By Sagathee	3	6	—	—
	R	By Serge	3	2	6	8
	R	By Oranges and Lemons	16	19	2	10
				2510	10	5

1800	Per Contra Cr.				
	By Profit and Loſs	7	337	4	10

Voyage to Amsterdam, consigned to Jacob Van Hoove Dr.

					l.	s.	d.
1800							
April 1	3	To *Richard Lamb*, of *Harwich*, for 100 *qrs.* of Wheat	8		99	8	—
24	4	To Cash, for 100 Bags of Pepper, with Charges	1		140	7	10
25	4	To Ditto, paid *John Adams*, for insuring the aforesaid Pepper	8		7	—	4½
May 14	R	To Profit and Loss, gained by the said Voyage	7		54	13	11
					301	10	1½

Richard Lamb of Harwich Dr.

					l.	s.	d.
1800							
April 2	3	To *William Angel*, for a Draft on me, payable to *d° Angel*, or Order, *May* 3 next	8		99	8	—

William Angel Dr.

					l.	s.	d.
1800							
May 3	4	To Cash, paid in full	1		99	8	—

John Adams Dr.

					l.	s.	d.
1800							
May 12	6	To Voyage to *Amsterdam*, consigned to *J. Van Hoove*, for 100 Bags of Pepper lost	8		140	7	10

Jacob Van Hoove's Act. Curr.t. Dr.

				Guil.	St.	l.	s.	d.
1800								
Mar. 14	5	To Voyage to *Amsterdam*, Exch. at 33*s.* 4*d. Flemish per £* Sterling, for	1611	3	8	161	2	3½

		Per Contra Cr.		l.	s.	d.
1800 May 12	5	By *John Adams*, for 100 Bags of Pepper, by him insured and loſt - - - - - - -	8	140	7	10
14	5	By *Jacob Van Hoeve's* Accompt Current, on the Sale of 100 *qrs.* of Wheat - - -		161	2	3½
				301	10	1½

		Per Contra Cr.				
1800 April 1	3	By Voyage to *Amſterdam*, conſigned to *Jacob Van Hoeve* - - - - - - -	8	199	8	—

		Per Contra Cr.				
1800 April 2	3	By *Richard Lamb*, of *Harwich*, for a Draft on me payable to d° *Angel*, or Order, *May* 3 next - - - - - - - - -	8	99	8	—

		Per Contra Cr.				
1800 July 24	9	By ſundry Accompts - - - - -	—	140	7	10

		Per Contra Cr.						
1800 Nov. 15	16	By *Jaques Van Broek*, Exch. at 33*s.* 4*d.* Flemiſh *per* £ Sterling - - -	Guil. 1611	St. 3	16	161	2	3½

Bank Annuity Dr.

1800			£	£	s.	d.
May 22	5	To Cash, at 4*l. per Cent.* and Brokage on	10000	1	9412	10	—
June 24	7	To Profit and Loss, for ½ a Year's Div.		7	150	—	—
Dec. 25	18	To ditto - - - for ditto - -		7	150		—
					9712	10	—

Insurance Dr.

1800						
Aug. 1	10	To Sir *Humphrey Parsons*, for his Scarlet Cloth, lost in the *Falcon* - - - - -	3	200	—	—
Dec. 3	16	To *Thomas Johnson*, for a Freight in the *John* and *Hannah*, lost - - - - -	5	300	—	—
				500	—	—

Note, When you insure on other Men's Goods, and receive the *Premium*, or give credit for it, you must make *Cash*, or the *Person* indebted, Dr. to *Insurance*, and *Insurance* Cr. by *Cash*, or the *Person* indebted; but when others insure on your Goods, and you pay

Goods for the Accompt of Abraham Van Schooten Dr.

1800			Rms. Paper.	Ps. Holl.	Ps. L. Law.	£	s.	d.
June 2	6	To Cash, paid Freight, Custom, and other Charges on -	1000	120	100	2	196	17	6
12	6	To sundry Accompts for the Close - - - - - -				—	713	2	6
							910	—	—

A. Van Schooten's Act. Curt. Dr.

1800						
June 28	7	To sundry Accompts - - - - - -	—	696	14	9

Note, The Balance of this Accompt may seem something odd to the young Book-keeper, and he, perhaps, may wonder how the Merchant must come by his Money when *A. Van Schooten* lives so far off, and the Balance so small, but it is to be observed in this Case, that *Van Schooten* is the Employer, and therefore as the Merchant at *London* sells Goods for

		Per Contra	Cr. l.		l.	s.	d.
1800							
Oct. 14	14	By Cash, received ½ a Year's Dividend		3	150	—	—
Dec. 31	R	By Balance, at 93 ⅜ *per Cent.* – –	10000	17	9337	10	—
	R	By d° for ½ a Year's Dividend, due thereon – – – – –		17	150	—	—
	R	By Profit and Loss, lost by the Abatement of its Price and the Brokage		7	75	—	—
					9712	10	—

		Per Contra	Cr.		l.	s.	d.
1800							
May 28	6	By *James Allen*, on 200*l.* at 4 *per Cent.* in the *Golden Fleece* – – – – – –		6	8	—	—
July 14	7	By Sir *Humphrey Parsons*, on 300*l.* at 8 *per Cent.* on Scarlet Cloth – – – – –		3	16	—	—
Nov. 24	16	By *Thomas Johnson*, on 300*l.* at 6 *per Cent.* on the *John* and *Hannah* – – – –		5	18	—	—
		By Profit and Loss, lost by this Accompt –		7	458	—	—
					500	—	—

the Premium, upon you must be governed by the Circumstances, and make such Person or Thing Dr. to Cash, as the Nature of the Affair requires. See Voyage to *Amsterdam*, Fol. 8.

		Per Contra	Cr.	Rms. Paper.	Ps. Holl.	Ps. L. Lawn.		l.	s.	d.
1800										
June 5	6	By Cash, at 6*s. per* Ream, for		1000			2	300	—	—
8	6	By Sir *Robert Johnson*, at 3*l.* *per* Piece, for – – –			120		3	360	—	—
12	6	By sundry Accompts, at 2*l.* 10*s.* *per* Piece, for – – –				100	—	250	—	—
								910	—	—

		Per Contra	Cr.		l.	s.	d.
1800							
June 12	6	By Goods for the Accompt of *A. Van Schooten*, for the nett Produce – – – –		9	676	14	6
	R	By Balance due to me – – – – –		17	20	—	3
					696	14	9

him, and makes Returns to him by Commission: So whatever is defective or redundant at one Time, will easily be brought to Accompt by Sale of the next Quantity of Goods received from, or Returns made to the said *Van Schooten*; and so on from Time to Time, as Occasion shall happen.

				l.	s.	d.
		Voyage to Copenhagen, in Co. between Sam. Smith and Self, each Half Dr.				
1800						
July 4	8	To ſundry Accompts	—	1463	9	8
Aug. 12	—	To *Samuel Smith's* Accompt in Comp. for his Half the Gain thereof	10	741	8	6
12	R	To Profit and Loſs, for my Half of the Gain thereof	7	741	8	6
				2946	6	8
		Sam. Smith's Acct. Curr.t Dr.				
1800						
July 4	8	To his Accompt in Comp. for his Half of the Voyage to *Copenhagen*	10	731	14	10
Aug. 12	R	To Balance due to him	—	746	13	1
				1478	7	11
		Sam. Smith's Acct. in Co. Dr.				
1800						
July 4	8	To his Accompt Current, for his Half of the Drawback on 30 Hhds. of Tobacco	10	218	3	4
Aug. 8	13	To ditto, for his Half of the Goods ſold at *Copenhagen*	10	1255	—	—
				1473	3	4
		Hon. Commiſſrs. of the Cuſtoms Dr.				
1800						
July 4	8	To Voyage to *Copenhagen* in Comp. between *S. Smith* and Self	10	436	6	8
		Old South-Sea Annuity Dr.				
			l.			
1800						
July 12	8	To Caſh, at 91½ *per Cent.* transferred to me	12000	2	10993	14	6
Sept. 29	14	To Profit and Loſs, for Half a Year's Dividend		7	180	—	—
					11173	14	6

					l.	s.	d.
1800		**Per Contra**	**Cr.**				
July 4	8	By Commiſſioners of the Cuſtoms, for a Drawback on Tobacco exported		10	436	6	8
Aug. 8	10	By *Jaques Joliffe's* Accompt Current		13	2510	—	—
					2946	6	8
1800		**Per Contra**	**Cr.**				
July 4	8	By his Accompt in Comp. for his Half of the Drawback on 30 Hhds. of Tobacco		10	218	4	4
Aug. 8	10	By ditto, for his Half of the Goods ſold at *Cohagen*		10	1255	—	—
12	10	By Caſh, for his Half of the Gain on the Exchange 10040 Rix Dollars		2	5	4	7
					1478	7	11
1800		**Per Contra**	**Cr.**				
July 4	8	By his Accompt Current, for his Half of the Voyage to *Copenhagen*		10	731	14	10
Aug. 12	R	By Voyage to *Copenhagen*, for his Share of the Gain thereof		10	741	8	6
					1473	3	4
1800		**Per Contra**	**Cr.**				
July 20	9	By Caſh, received in Full		2	436	6	8
1800		**Per Contra**	**Cr.**	*l.*			
Oct. 31	14	By Caſh, received Half a Year's Dividend due laſt *Michaelmas*			3	180	—	—
Dec. 31	R	By Balance, at 91½ *per Cent.*		12000	17	10950	—	—
	R	By Profit and Loſs, loſt by the Abatement of its Price, and the Brokage			7	43	14	6
						11173	14	6

Thread in Co. between J. Severn and Self, each Half Dr.

			lb		l.	s.	d.
1800							
July 1	9	To *John Marsh*, at 14*s.* 10½*d. per lb.* for	5628	11	4185	16	6
23	9	To Cash, paid Charges on bringing the said Thread Home - - - - - -		2	17	14	6
Dec. 30	R	To *James Severn's* Accompt in Comp. for his Share of the Gain - - - -		11	415	2	6
—	R	To Profit and Loss for my Share of ditto		7	415	2	6
					5053	16	—

John Marsh, of Manchester Dr.

1800						
Aug. 26	11	To sundry Accompts - - - - - - -	—	4185	16	6

James Severn's Acct. Curr.t Dr.

1800						
July 17	9	To his Accompt in Comp. for his Half of Thread bought of *J. Marsh* - - - - - - -	11	2092	18	3
23	9	To ditto, for his Half of Charges on the said Thread - - - - - - - - - - -	11	8	17	3
	R	To Balance due to him - - - - - - -	17	415	2	6
				2516	18	—

Note, Observe the *Index* under *Note* 2, *July* 28. p. 13 in the Waste-Book, concerning any Partner's Accompt Current giving Credit for his Part of Goods sold, but not paid for.

James Severn's Acct. in Co. Dr.

1800						
July 28	14	To his Accompt Current, for his Half of Thread sold *T. Hart* and Comp. - - - - - -	11	450	—	—
Aug. 3	14	To ditto, for ditto, sold for ready Money -	11	450	—	—
Sept. 24	14	To ditto, for ditto —— *William Evans* -	11	450	—	—
Dec. 28	19	To ditto, for ditto —— *James Allen* - -	11	450	—	—
29	19	To ditto, for ditto —— Sir *H. Parsons* -	11	450	—	—
30	19	To ditto, for ditto —— *William Baker*, Esq.	11	266	18	—
				2516	18	—

		Per Contra Cr.	lb		l.	s.	d.
1800							
July 28	9	By *Tim. Hart* and Comp. at 18*s. per lb.* for	1000	12	900	—	—
Aug. 3	10	By Cash, sold *A Sanders*, at 18*s.*—— for	1000	2	900	—	—
Sept. 24	14	By Sundry Accompts, — at 18*s.*—— for	1000	—	900	—	—
Dec. 28	19	By Cash, - - - - at 18*s.*—— for	1000	3	900	—	—
29	19	By Sir *Humphrey Parsons*, at 18*s.*—— for	1000	3	900	—	—
30	19	By *William Baker*, Esq. at 17*s*—— for	628	4	533	16	—
			5628		5033	16	—

		Per Contra Cr.					
1800							
July 17	9	By Thread in Comp. between *James Severn* and Self, each Half - - - - - - - - -		11	4185	16	6

		Per Contra Cr.					
1800							
July 28	9	By his Accompt in Comp. for his Half of Thread sold *T. Hart* and Comp. - - - - - -		11	450	—	—
Aug. 3	10	By ditto, for ditto, sold for ready Money -		11	450	—	—
Sept. 24	14	By ditto, for ditto, sold *William Evans* - -		11	450	—	—
Dec. 28	19	By ditto, for ditto, sold *James Allen* - - -		11	450	—	—
29	19	By ditto, for ditto, sold Sir *H. Parsons* - -		11	450	—	—
30	19	By ditto, for ditto, sold *William Baker*, Esq.		11	266	18	—
					2516	18	—

		Per Contra Cr.					
1800							
July 17	9	By Accompt Current, for his Half of Thread bought of *John Marsh* - - - - - - -		11	2092	18	3
23	9	By ditto, for his Half of Charges on the said Thread - - - - - - - - - - -		11	8	17	3
Dec. 30	R	By Thread in Comp. for his Share of the Gain thereof - - - - - - - - - - -		11	415	2	6
					2516	18	—

1800		Timothy Hart and Comp. Drs.		l.	s.	d.
July 28	9	To Thread in Comp. between *J. Severn* and Self	11	900	—	—
Dec. 17	18	To ſundry Accompts	—	1125	—	—
				2025	—	—

1800		John Herbert Dr.				
Aug. 6	10	To Ship *James*	6	12	19	—¾

1800		John Smith Dr.				
Aug. 6	10	To Ship *James*	6	12	19	—¾

1800		William Evans Dr.				
Aug. 6	14	To Ship *James*	6	12	19	—¾
Sept. 24	10	To Thread in Comp. payable in 6 Months	11	400	—	—

1800		James Jackſon Dr				
Aug. 6	12	To Ship *James*	6	12	19	—¾
Sept. 22	13	To ſundry Accompts	—	1174	5	—

1800		Per Contra Cr.		l.	s.	d.
Oct. 1	14	By Cash received in Part - - - - - - -	3	300	—	—
Dec. 1	16	By ditto, ditto - - - - - - - - - -	3	300	—	—
17	18	By *Nathaniel Keeble* of *Hull*, for *Keeble's* Draft on me payable to d° *Hart* and Comp - -	15	1125	—	—
	R	By Balance, due to me - - - - - - - -	17	300	—	—
				2025	—	—

1800		Per Contra Cr.				
Aug. 23	11	By Cash received in Full - - - - - -	2	12	19	—¾

1800		Per Contra Cr.				
Aug. 23	11	By Cash received in Full - - - - - -	2	12	19	—¾

1800		Per Contra Cr.				
Aug. 23	11	By Cash, received in Full - - - - - -	2	12	19	—¾
	R	By Balance due to me *March* 24 next - -	17	400	—	—

1800		Per Contra Cr.				
Aug. 23	11	By Cash, received in Full - - - - - -	2	12	19	—¾
Sept. 22	13	By sundry Accompts - - - - - - - -	—	600	—	—
	R	By Balance due to me - - - - - - - -	17	571	5	—
				1174	5	—

1800		Thomas Jones Dr.		l.	s.	d.
Aug. 6	10	To Ship *James*	6	12	19	—¾
Sept. 24	14	To Thread in Comp. for a Draft on him, received of *William Evans*	11	300	—	—
27	14	To *Yorkshire* Cloth	15	425	—	—
				725	—	—

1800		Jaques Jolliffe's Acct. Curr. Dr.				
Aug. 8	10	To Voyage to *Copenhagen*	10	2510	—	—

1800		Ship Hopewell Dr.				
Aug. 28	11	To Cash, paid in Full to *Andrew Collins*	2	1200	—	—
Sept. 7	R	To Profit and Loss gained by the said Ship	7	400	—	—
				1600	—	—

1800		Voyage from Barbadoes, in Comp. with J. Parrot, George Hale, and Self each One Third Dr.				
Sept. 9	12	To *Timothy Sutton*, for 45 Chests of Sugar	13	167	13	5¼

1800		Tim. Sutton at Barbadoes Dr.				
Sept. 9	R	To Balance, due to him	17	167	15	5¼

1800		Per Contra Cr.		l.	s.	d.
Aug. 23	17	By Cash, received in Full - - - - - - -	2	12	19	—¾
Oct. 22	14	By Cash received in Part - - - - - - -	3	300	—	—
	R	By Balance, due to me - - - - - - - -	17	425	—	—
				725	—	—
1800		Per Contra Cr.				
Aug. 12	10	By Cash, received of *Johannes Scheelhase* -	2	2510	—	—
1800		Per Contra Cr.				
Sept. 7	13	By Cash, received of *Abraham Sanders*, in Full	2	1600	—	—
1800		Per Contra Cr.				
Sept. 15	13	By Sugar in Comp. with *Parrot*, *Hale*, and Self, for 45 Chests - - - - - - - - -	15	167	13	5¼
1800		Per Contra Cr.				
Sept. 9	12	By Voyage from *Barbadoes*, in Comp. with *Parrot*, *Hale*, and Self, for 45 Chests of Sugar	13	167	13	5¼

1800		John Parrot's Acct. Curr.t. Dr.		l.	s.	d.
Sept. 9	12	To his Accompt in Comp. for his $\frac{1}{3}$ of Sugar from *Barbadoes*	14	55	17	$9\frac{3}{4}$
15	13	To ditto, for his $\frac{1}{3}$ of After-charges on the abovesaid Sugar	14	22	5	6
22	R	To Profit and Loss, for his $\frac{1}{3}$ of the Sale of Sugar in Comp. at 2 *per Cent.*	7	5	19	$2\frac{3}{4}$
—	R	To Balance due to him	17	213	19	$1\frac{1}{2}$
				298	1	8

1800		John Parrot's Acct. in Co. Dr.				
Sept. 22	13	To his Accompt Current, for his $\frac{1}{3}$ of Sugar in Comp. sold	14	298	1	8

1800		George Hale's Acct. Curr.t. Dr.				
Sept. 9	12	To his Accompt in Comp. for his $\frac{1}{3}$ of Sugar from *Barbadoes*	14	55	17	$9\frac{3}{4}$
15	13	To ditto, for his $\frac{1}{3}$ of After-charges on ditto Sugar	14	22	5	6
22	R	To Profit and Loss, for his $\frac{1}{3}$ on the Sale of ditto Sugar at 2 *per Cent.*	7	5	19	$2\frac{3}{4}$
—	R	To Balance due to him	17	213	19	$1\frac{1}{2}$
				298	1	8

1800		George Hale's Acct. in Co. Dr.				
Sept. 22	13	To his Accompt Current, for his $\frac{1}{3}$ of Sugar in Comp. sold	14	298	1	8

1800		Per Contra Cr.		l.	s.	d.
Sept. 22	13	By his Accompt in Comp. for his $\frac{1}{3}$ of Sugar in Comp. sold - - - - - - -	14	298	1	8

1800		Per Contra Cr.		l.	s.	d.
Sept. 9	12	By his Accompt Current for his $\frac{1}{3}$ of Sugar from *Barbadoes* - - - - - - -	14	55	17	$9\frac{1}{4}$
15	13	By ditto, for his $\frac{1}{3}$ of After-charges on ditto Sugar - - - - - - - -	14	22	5	6
22	R	By Sugar in Comp. for his $\frac{1}{3}$ of the Gain thereof	15	219	18	$4\frac{1}{4}$
				298	1	8

1800		Per Contra Cr.		l.	s.	d.
Sept. 22	13	By his Accompt in Comp. for his $\frac{1}{3}$ of Sugar in Comp. sold. - - - - - - -	14	298	1	8

1800		Per Contra Cr.		l.	s.	d.
Sept. 9	12	By his Accompt Current, for his $\frac{1}{3}$ of Sugar from *Barbadoes* - - - - - -	14	55	17	$9\frac{3}{4}$
15	13	By ditto, for his $\frac{1}{3}$ of After-charges on ditto Sugar - - - - - - - -	14	22	5	6
22	R	By Sugar in Comp. for his $\frac{1}{3}$ of the Gain thereof	15	219	18	$4\frac{1}{4}$
				298	1	8

Yorkshire Cloth Dr.

1800			Pcs.		l.	s.	d.
Sept. 11	12	To sundry Accompts, at 7l. 10s. per Piece for	150	—	1152	4	6
Dec. 12	R	To Profit and Loss, gained by this Accompt		7	122	15	6
					1275	—	—

Nathaniel Keeble, of Hull Dr.

1800							
Dec. 17	18	To *Timothy Hart* and Comp. for *Keeble's* Draft on me, payable to d° *Hart* and Comp.		12	1125	—	—
	R	To Balance, due to him		17	405	5	4
					1530	5	4

Yorkshire Cloth for the Acct. of N. Keeble Dr.

1800			Pcs.				
Sept. 11	12	To Cash, paid Charges in bringing home	50	2	11	4	8
Dec. 12	17	To sundry Accompts, for the Close		—	413	15	4
					425	—	—

Sugar in Co. with Parrot, Hale, and Self, each One Third Dr.

1800			Ch.	C. qr. lb.				
Sept. 15	13	To sundry Accompts, at 15s. Sterling *per C.* with Charges for	45	223 2 7	—	234	9	11½
22	R	To ditto for two Partners Shares of the Gain			—	439	16	8½
—	R	To Profit and Loss, for my ⅓ of the Gain			7	219	18	4½
						894	5	—

William Harman Dr.

1800							
Sept. 22	13	To *James Jackson*, for a Draft on d° *Harman* by d° *Jackson*		12	400	—	—

Per Contra Cr.

1800			Pcs.		l.	s.	d.
Sept. 27	14	By *Thomas Jones*, at 8*l.* 10*s. per* Piece, for	50	13	425	—	—
Oct. 3	14	By Cash, at 8*l.* 10*s. per* Piece, for - -	50	3	425	—	—
Dec. 12	17	By *J. Hammond*, Esq. at 8*l.* 10*s. per* Piece, for	50	5	425	—	—
			150		1275	—	—

Per Contra Cr.

1800						
Sept. 11	12	By *Yorkshire* Cloth, for 150 Pieces - - -	15	1125	—	—
Dec. 12	12	By ditto, for his own Accompt for the nett Proceed - - - - - - - - - - -	15	405	5	4
				1530	5	4

Per Contra Cr.

1800			Pcs.				
Dec. 12	17	By *John Hammond*, Esq. at 8*l.* 18*s. per* Piece for - - - - - - - - - - - - -	50	5	425	—	—

Per Contra Cr.

1800			Ch.	C.	qrs.	lb.				
Sept. 22	13	By *James Jackson*, at 4*l. per C.* for	45	223	2	7	12	894	5	—
	R	By Balance, for the Defect - -					17	—	—	$\frac{1}{4}$
								894	5	$\frac{1}{4}$

Note 1. The great Gain made by this *Sugar* may be supposed to arise from some Accident that enhanced the Price of Sugars in general.

2. The Defect of $\frac{1}{4}$ arises from the *Gain*, the exact $\frac{1}{3}$ of which is not reducible to Money.

Per Contra Cr.

1800						
1 8	14	By Cash, received in full - - - - - -	3	400	—	—

Voyage to Barbadoes Dr.

1800					l.	s.	d.
Oct. 28	15	To sundry Accompts		—	190	4	6
29	15	To *Brandon George*, for Insurance, at 6 *per Cent.*		4	11	8	3
					201	12	9

Note, At Page 13, *Timothy Sutton*, at *Barbadoes*, stands Dr. to Balance in the Sum of 167*l.* 13*s.* 5½*d. i. e.* the Merchant stands indebted to him so much, and therefore the young Book-keeper may imagine, that as the Goods in the above Voyage are consigned to him, the Debt is now paid: But it is to be observed, that the said Goods, though consigned to *Sutton*, are not for his own Accompt and Risk, but for the Accompt and Risk of the Merchant

Jaques Van Broek Dr.

1800				l.	s.	d.
Nov. 15	16	To *Jacob Van Hoove*, Exch. at 33*s.* 4*d. per £* Sterling, for 1611 *Guil.* 3 *Stiv.* - - -	8	161	2	3½

Voyage from Cadiz Dr.

1800			Rials.		l.	s.	d.
Dec. 14	17	To *Joram Conderil*, Exchange at 4*s.* 6*d. per* Piece of Eight, for - - - - -	1200	16	33	15	—

Joram Conderil, of Cadiz Dr.

1800				l.	s.	d.
Dec. 22	18	To *John Hammond*, Esq for d° *Conderil's* Draft, payable to d° *Hammond* - - - - -	5	33	15	—

Oranges and Lemons Dr.

1800			Chests of Ch. Or.	Chests of Sev. Or.	Chests of Lemons.		l.	s.	d.
Dec. 18	18	To Sundry Accompts	50	50	50	—	70	1	6
		To Profit & Loss gained by this Accompt -				19	19	2	10
							89	4	4

1800 | | Per Contra Cr. | | l. | s. | d.
By Balance, not disposed of - - - - - | 17 | 261 | 12 | 9

that sent them; and in this Case, *Sutton*, when he receives the Goods, is only to sell them to the best Advantage that he can, and repay himself: And when he sends an Account of Sales 'tis then, and not till then, that you must place that to his Account, and make him Dr. for the Overplus, or Cr. by so much as that Sale falls short of what you owes him before.

1800 | | Per Contra Cr.
Nov. 28 | 16 | By Cash, received in Full - - - - - | 3 | 161 | 2 | 3½

Per Contra Cr.

1800 | | | Rial
Dec. 18 | 18 | By Oranges and Lemons, for 150 Chests | 1200 | 16 | 33 | 15 | —

Per Contra Cr.

1800 | | | | |
Dec. 14 | 17 | By Voyage from *Cadiz*, for 150 Chests of Oranges and Lemons - - - - - | 16 | 33 | 5 | —

Per Contra Cr.

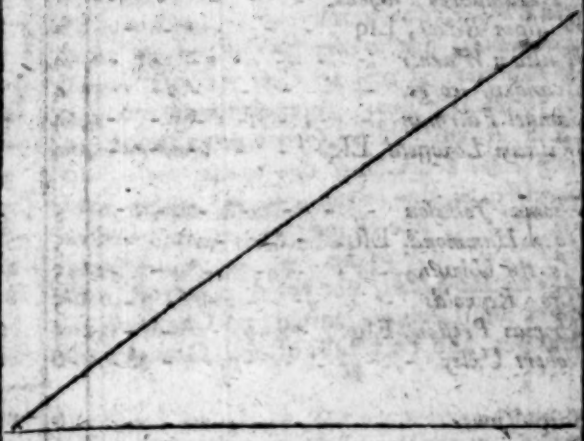
			Chests of Ch. Or.	Chests of Sev. Or.	Chests of Lemons				
1800									
Dec. 26	18	By *Isaac Reynolds*, at 17*s. per* Chest, for	—	—	50	5	42	10	—
		By Balance, unsold	50	50	—	17	46	14	4
							89	4	4

1800		Balance Dr.		l.	s.	d.
June 28	R	To *Abraham Van Schooten's* Accompt Current	9	20	—	3
Sept. 22	R	To Sugar in Comp. for a Defect	5		—	$\frac{1}{4}$
☞		To Error on the Cr. Side	17	13031	8	$2\frac{1}{2}$
	R	To Cash remaining in Hand, carried to the next Books	1	12701	8	$2\frac{1}{2}$
	R	To Hops unsold, at 28*s. per C.* 3 Bags, wt. 9*C.*	1	12	12	—
	R	To *Lisbon* Wine, unsold, at 7*l. per* Hhd. 2 Hhds	2	14	—	—
	R	To Sagathee, unsold, at 2*s.* 6*d. per* Yard, 50 Pieces, qt. 600 Yards	3	75	—	—
	R	To Serge, unsold, at 1*s. per* Yard, 50 Pieces, qt. 700 Yards	3	35	—	—
	R	To Sir *Humphrey Parsons*, due to me *June* 29 next	3	900	—	—
	R	To *William Baker*, Esq. due to me	4	36	—	—
	R	To *Brandon George*, due to me	4	60	11	9
	R	To *John Hammond*, Esq. due to me	5	816	5	—
	R	To *Martin Unwin*, due to me	5	81	17	6
	R	To *Isaac Reynolds*, due to me	5	42	10	—
	R	To Bank Annuity, at $93\frac{3}{8}$ *per Cent.* 1000*l.*	9	9337	10	—
	R	To ditto, for Half a Year's Interest due thereon	9	150	—	—
	R	To Old S. S. Annuity, at $91\frac{1}{2}$ *per Cent.* 12000*l.*	10	10950	—	—
	R	To *Timothy Hart* and Comp. due to me	12	300	—	—
	R	To *William Evans*, due to me	12	400	—	—
	R	To *James Jackson*, due to me	12	574	5	—
	R	To *Thomas Jones*, due to me	13	425	—	—
	R	To Voyage to *Barbadoes*, not yet disposed of	16	201	12	9
	R	To Oranges and Lemons, unsold, 50 Chests of *Ch.* Oranges, and 50 Chests of *Sev.* Oranges	16	46	14	4
				50211	15	$\frac{3}{4}$

Note, The third Line from the Top, having the Index prefixed to it in the Margin, shows that it was inserted to balance the *Error* committed on the Cr. Side of the Accompt.

1800		Per Contra Cr.		l.	s.	d.
Aug. 12	R	By *Samuel Smith's* Accompt Current, due to him	10	746	13	1
Sept. 22	R	By *John Parrot's* Accompt Current, due to him	14	213	19	1½
—	R	By *George Hale's* Accompt Current, due to him	14	213	19	1½
Error	R	By Cash, remaining in Hand, carried to the next Book - - - - - - - - - - - -	1	13031	8	2½
	R	By *Thomas Johnson*, due to him - - - - -	5	359	2	4¼
	R	By *James Severn's* Accompt Current, due to him	11	415	2	6
	R	By *Timothy Sutton*, at *Barbadoes*, due to him -	13	167	13	5¼
	R	By *Nathaniel Keeble*, of *Hull*, due to him - -	15	405	5	4
	R	By Stock, for my nett Estate - - - - - -	1	34658	11	10¼

Note, The fourth Line from the Top, marked with *Error* in the Margin, was done on Purpose to show the Learner how to balance it; which see on the Dr. Side.



50211	15	—	¼

l.	s.	d.		P	l.	s.	d.
412	10	—	Stock	1	10925	15	4½
44708	19	7	Cash	1	32007	11	4½
153	—	—	Canary	1	153	—	—
185	10	—	Hops	1	181	13	3
340	—	—	*French* Wine	2	340	—	—
49	—	—	Drugget	2	49	—	—
175	—	—	*Liſbon* Wine	2	229	—	—
179	4	—	*Norwich* Crape	2	179	4	—
97	10	—	Duroy	2	97	0	—
135	—	—	Sagathee	3	66		—
63	—	—	Serge	3	30	6	8
1601	19	—¾	Sir *Robert Johnſon*	3	1601	19	—¾
1116	—	—	Sir *Humphrey Parſons*	3	216	—	—
1673	19	—¾	*William Baker*, Eſq.	4	1637	19	—¾
1334	7	—	*William Warner*	4	1334		—
72	—	—	*Brandon George*	4	11	8	3
128	—	—	*Samuel Fairman*	4	128	—	—
528	13	—	*William Lowfield*, Eſq.	4	528	13	—
674	14	3¾	*Thomas Johnſon*	5	1033	16	8
980	—	—	*John Hammond*, Eſq.	5	163	15	—
381	17	6	*Martin Unwin*	5	300	—	—
84	10	—	*Iſaac Reynolds*	5	42	—	—
2293	6	—	*Thomas Preſton*, Eſq.	5	2293	6	—
1335	9	—¾	*Robert Uxley*	6	1335	9	—¾
24170	8	6	Ship *James*	6	24170	8	6
1433	—	—	*James Allen*	6	1433	—	—
48	4	7	Profit and Loſs	7	25003	5	8
337	4	10	Houſe Expences	7			—
301	10	1½	Voyage to *Amſterdam*	8	301	10	1½
99	8	—	*Richard Lamb*, of *Harwich*	8	99	8	—
99	8	—	*William Angel*	8	99	8	—
140	7	10	*John Adams*	8	140	7	10
161	2	3½	*J. Van Hoove's* Accompt Current	8	161	2	3½
9712	10	—	Bank Annuity	9	156	—	—
500	—	—	Inſurance	9	42	—	—
910	—	—	Goods for the Accompt of *A. Van Schooten*	9	910	—	—
96616	12	9	Carried over		107396	4	2

The End of the

l.	*s.*	*d.*		P.	*l.*	*s.*	*d.*
96616	12	9	- - - - Brought over - - - -	—	107396	4	2
696	14	9	*Abraham Van Schooten's* Accompt Current	9	696	14	9
2946	6	8	Voyage to *Copenhagen* in Co. bet. *S. S.* Self	10	2246	6	8
1478	7	11	*Samuel Smith's* Accompt Current -	10	1478	7	11
1473	3	4	Ditto, in Comp. - - - - - - -	10	1473	3	4
436	6	8	Hon. Commissioners of the Customs	10	436	6	8
11173	14	8	Old South Sea Annuity - - - -	10	180	—	—
5033	16	—	Thread in Co. - - - - - - - -	11	5033	16	—
4185	16	6	*John Marsh* - - - - - - - -	11	4185	16	6
2101	15	6	*James Severn's* Accompt Current - -	11	2516	18	—
2516	18	—	Ditto, in Comp. - - - - - - -	11	2516	18	—
2825	—	—	*Timothy Hart* and Co. - - - - -	12	1725	—	—
12	19	—¾	*John Herbert* - - - - - - - -	12	12	19	—¾
12	19	—¾	*John Smith* - - - - - - - - -	12	12	19	—¾
412	19	—¼	*William Evans* - - - - - - - -	12	12	19	—¼
1187	4	—¾	*James Jackson* - - - - - - -	12	612	19	—¾
737	19	—¼	*Thomas Jones* - - - - - - - -	13	312	19	—¼
2510	—	—	*Jaques Jolliffe's* Accompt Current -	13	2510	—	—
1600	—	—	Ship *Hopewell* - - - - - - -	13	1600	—	—
167	13	5¼	Voyage from *Barbadoes* - - - -	13	167	13	5¼
—	—	—	*Timothy Sutton*, of *Barbadoes* - - -	13	167	13	5¼
298	1	8	*John Parrot's* Accompt Current - -	14	298	1	8
298	1	8	Ditto, in Comp. - - - - - - -	14	298	1	8
298	1	8	*George Hale's* Accompt Current - -	14	298	1	8
298	1	8	Ditto, in Comp. - - - - - - -	14	298	1	8
1275	—	—	*Yorkshire* Cloth - - - - - - -	15	1275	—	—
1125	—	—	*Nathaniel Keeble*, of *Hull* - - - -	15	1530	5	4
425	—	—	*Yorkshire* Cloth for the Accompt of *N. Keeble*	15	425	—	—
894	5	—¼	Sugar in Comp. - - - - - - -	15	894	5	—¼
400	—	—	*William Harman* - - - - - - -	15	400	—	—
201	12	9	Voyage to *Barbadoes* - - - - - -	16	—	—	—
161	2	3½	*Jaques Van Brook* - - - - - - -	16	161	2	3½
33	15	—	Voyage from *Cadiz* - - - - - -	16	33	15	—
33	15	—	*Joram Conderil* - - - - - - - -	16	33	15	—
70	1	6	Oranges and Lemons - - - - - -	16	42	10	—
20	—	3¼	Balance - - - - - - - - - -	17	1174	11	4
143158	4	10			143158	4	10

Second Ledger.

The CASH-BOOK.

1800		Cash Dr.		l.	s.	d.
Mar. 1	1	To Stock brought from the last Month - -	1	8099	4	2½
2	1	To Sir *Robert Johnson*, received in Full - -	3	30	—	—
6	2	To Ship *James*, received in full of *John Herbert* for $\frac{1}{16}$ - - - - - - - - - - -	6	125	—	—
8	2	To Ship *James*, received of Capt. *John Smith* in Full for $\frac{1}{16}$ - - - - - - - - - -	6	125	—	—
17	2	To *William Baker*, Esq. received in Part -	4	125	—	—
20	2	To Canary, for 1 Pipe, sold to *William Dello*	1	30	—	—
25	2	To sundry Accompts - - - - - - - -	—	174	—	—
				8708	4	2½

1800		Cash Dr.		l.	s.	d.
April 1	—	To Balance brought from the last Month - -	—	6989	8	7¾
10	3	To Ship *James*, received of *William Evans*, in Full for $\frac{1}{16}$ - - - - - - - - - -	6	125	—	—
12	3	To Ship *James*, received of *James Jackson*, in Full for $\frac{1}{16}$ - - - - - - - - - -	6	125	—	—
14	3	To Ship *James*, received of *Thomas Jones*, in Full for $\frac{1}{16}$ - - - - - - - - - -	6	125	—	—
20	3	To *John Hammond*, Esq. received in Full -	5	100	—	—
30	4	To *William Warner*, received in Full - -	4	34	7	—
				7498	15	7¾

1800		Cash Dr.		l.	s.	d.
May 1	—	To balance brought from the last Month -	—	6481	9	7¼
7	5	To Ship *James*, received of 7 Owners, their $\frac{1}{16}$ of Disbursements for the said Ship - -	6	495	19	—
17	5	To Canary, received of *William Coles*, in Full for 1 Pipe - - - - - - - - - - - -	1	30	—	—
20	5	To Ship *James*, received in Full for my Half Part of a *French* Prize - - - - - -	6	10000	—	—
				17007	8	7¼

The CASH-BOOK.

1800		Per Contra Cr.		l.	s.	d.
Mar. 4	1	By Ship *James*, paid in Part	6	75	—	—
9	2	By *James Allen*, paid in Full	6	1425	—	—
23	2	By *Thomas Preſton*, Eſq. paid in Part	5	89	7	—¾
26	2	By Ship *James*, paid *Thomas Young*, in Full for Joiners' Work	6	20	17	—
27	2	By Ship *James*, paid *T. Pierce*, in Full for Rigging	6	27	14	6
28	2	By Ship *James* paid *Dryden Smith*, in Full for Repairs	6	40	8	—
30	3	By Ship *James*, paid *Nathaniel Weſtall*, in Full for Painting	6	7	4	6
31	3	By Houſe Expences, paid ſundry Charges this Month	7	33	4	6
	R	By Balance remaining in Hand, carried to the next Month	—	6989	8	7¾
				8708	4	2½

1800		Per Contra Cr.		l.	s.	d.
April 3	3	By Ship *James*, paid the Block-maker in Full	6	19	17	6
7	3	By Ship *James*, paid the Ship-Chandler in Full	6	700	13	—
24	4	By Voyage to *Amſterdam*, conſigned to *Jacob Van Hoove*	8	140	7	10
25	4	By Voyage to *Amſterdam*, paid *J. Adams*, for inſuring 100 Bags of Pepper	8	7	—	4½
27	4	By Ship *James*, paid *John Jones*, in Full for Beef and Pork	6	109	10	6
30	4	By Houſe Expences, paid ſundry Charges this Month	7	39	16	10
	R	By Balance remaining in Hand, carried to the next Month	—	6481	9	7¾
				7498	15	7¾

1800		Per Contra Cr.		l.	s.	d.
May 1	4	By Ship *James*, paid *James Thatcher*, in Full for Bread, Flour, and Peaſe	6	86	18	6
2	4	By Ship *James*, paid *John Preſtwick*, in Full for Cordage, &c.	6	46	17	—
3	4	By *William Angel*, for *Lamb's* Draft on me, payable to d° *Angel*	8	99	8	—
6	4	By Ship *James*, paid *John Pepwell*, in full for Smith's Work	6	73	11	6
10	5	By *Robert Uxley*, paid him in Full	6	76	14	9
22	5	By Bank Annuity, at 94*l. per Cent.* with Brokage	9	9412	10	—
25	5	By *Thomas Preſton*, Eſq. paid *James Hart*, in full for repairing my Dwelling-Houſe	5	17	9	6
31	6	By Houſe-Expences, paid ſundry Charges this Month	7	43	11	2
	R	By Balance remaining in Hand, carried to the next Month	—	7150	8	2¼
				17007	8	7¼

1800		Cash Dr.		l.	s.	d.
June 1	—	To Balance brought from the last Month –	—	7150	8	2½
5	6	To Goods for the Accompt of *A. Van Schooten*, for 1000 Reams of Paper, received in Full	9	300	—	—
12	6	To Goods for the Accompt of *A. Van Schooten*, for 120 Pieces of Holland received in Part	9	100	—	—
16	7	To *Samuel Fairman*, received in Full – –	4	28	—	—
18	7	To Sir *Robert Johnson*, received in Part – –	3	360	—	—
23	7	To *William Lowfield*, Esq. received in Full	4	128	13	—
24	7	To Sir *Robert Johnson*, received in Full – –	3	150	—	—
27	7	To *Lisbon* Wine, sold *J. Hicks*, received in Full	2	105	—	—
				8322	1	2¼

1800		Cash Dr.		l.	s.	d.
July 1	—	To Balance brought from the last Month –	—	7678	7	4¼
9	8	To Ship *James*, received in Full for my Half Part of a *French* Prize – – – –	6	12500	—	8
20	9	To Commissioners of the Customs, received in Full – – – – – – –	10	436	6	—
24	9	To *John Adams*, received in Full – –	8	129	3	3
26	9	To Sir *Humphrey Parsons*, received in Part –	3	16	—	—
				20759	17	3¼

1800		Cash Dr.		l.	s.	d.
Aug. 1	—	To Balance brought from the last Month –	—	9696	17	3¼
3	10	To Thread in Comp. between *J. Severn* and Self, for 1000 ℔ sold for present Money –	11	900	—	—
12	10	To sundry Accompts – – – – –	—	2520	9	2
22	11	To Profit and Loss, received Half-a-Year's Interest on 500*l.* of *William Baker* – –	7	12	10	—
23	11	To sundry Accompts – – – – –	—	103	12	6
				13233	8	1½

1800		Cash Dr.		l.	s.	d.
Sept. 1	—	To Balance brought from the last Month –	—	11804	6	5½
7	12	To Ship *Hopewell*, received of *Abraham Sanders* in Full – – – – – – – –	13	1600	—	—
22	13	To *James Jackson*, received in Part – –	12	200	—	—
23	14	To Thread in Comp. received of *William Evans* in Part – – – – – – – –	11	200	—	—
				13804	6	5½

1800		Per Contra	Cr		l.	s.	d.
June	2	8	By Goods for the Accompt of *A. Van Schooten*, paid Freight, *&c.*	9	196	17	6
	28	7	By *A. Van Schooten*'s Accompt Current for ſundry Accompts	9	406	7	6
	30	7	By Houſe-Expences, paid ſundry Charges this Month	7	40	8	10
		R	By Balance remaining in Hand, carried to the next Month	—	7678	7	4¼
					8322	1	2¼

1800		Per Contra	Cr.		l.	s.	d.
July	4	8	By Voyage to *Copenhagen*, in Comp. between *S. Smith* and Self, each ½	10	29	13	—
	12	8	By Old S. S. Annuity, for 12,000*l.* transferred to me at 91½ *per Cent.* and Brokage	10	10993	14	6
	23	9	By Thread in Comp. between *James Severn* and Self each ½ for Charges	11	17	14	6
	31	6	By Houſe-Expences, paid ſundry Charges this Month	7	21	18	—
		R	By Balance remaining in Hand, carried to the next Month	—	9696	17	3¼
					20759	17	3¼

1800		Per Contra	Cr.		l.	s.	d.
Aug.	6	8	By Ship *James*, paid ſundry Charges in refitting her	6	207	5	—
	28	11	By Ship *Hopewell*, paid *Andrew Collins* in Full	13	1200	—	—
	31	11	By Houſe-Expences, paid ſundry Charges this Month	7	21	17	6
		R	By Balance remaining in Hand, carried to the next Month	—	11804	6	5¼
					13233	18	11¼

1800		Per Contra	Cr.		l.	s.	d.
Sept.	5	12	By Sir *Humphrey Parſons*, paid him in Full	3	172	—	—
	11	12	By *Yorkſhire* Cloth, paid Charges in bringing 150 Pieces Home	15	27	4	6
	11	12	By *Yorkſhire* Cloth, for the Accompt of *Nathaniel Keeble*, for Charges	15	11	4	8
	15	13	By Sugar in Comp. paid Cuſtom and other Charges in bringing it Home	15	66	16	6¼
	20	13	By *Thomas Preſton*, Eſq. paid in full	5	2185	16	—
	30	14	By Houſe-Expences, paid ſundry Charges this Month	7	22	12	6
		R	By Balance remaining in Hand, carried to the next Month	—	11418	12	3
					13804	6	5¼

1800		Cash Dr.		l.	s.	d.
Oct. 1	—	To Balance brought from the last Month -	—	11318	12	3
	14	To *Timothy Hart* and Comp. received in Part	12	300	—	—
3	14	To *Yorkshire* Cloth, received in full for 50 Pieces	15	425	—	—
6	14	To *William Warner*, received my Legacy in Full	4	1000	—	—
10	14	To Old S. S. Annuity, received Half a Year's Dividend on 12000*l.* due *Michaelmas* last -	10	180	—	—
14	14	To Bank Annuity, received Half a Year's Dividend on 10000*l.* due *Midsummer* last -	9	150	—	—
18	14	To *William Harman*, received in Full - -	15	400	—	—
22	14	To *Thomas Jones*, received in Part - - -	13	300	—	—
26	15	To *Martin Unwin*, received in Part - -	5	100	—	—
				14173	12	3

1800		Cash Dr.		l.	s.	d.
Nov. 1	—	To Balance brought from the last Month -	—	13827	1	1
4	15	To *Samuel Fairman*, received in Full - -	4	100	—	—
10	16	To sundry Accompts - - - - - -	—	38	8	—
18	16	To serge - - - - - - - - -	3	16	6	8
27	16	To *Martin Unwin*, received in Part - - -	5	100	—	—
28	16	To *Jaques Van Broek*, received in Full -	16	161	2	3½
				14242	18	—½

1800		Cash Dr.		l.	s.	d.
Dec. 1	—	To Balance brought from the last Month -	—	12715	4	6½
	16	To *Timothy Hart* and Comp. received in Part	12	300	—	—
6	16	To *John Hammond*, Esq. received in Full -	5	30	—	—
9	17	To sundry Accompts - - - - -	—	507	8	4
13	17	To *Thomas Preston*, Esq. received for the Repairs of my Dwelling-House - - -	5	17	9	6
20	18	To *Martin Unwin*, received in Part - -	5	100	—	—
24	18	To *Isaac Reynolds*, received in Full - - -	5	42	—	—
27	19	To *James Allen*, received in Full - - -	6	8	—	—
28	19	To Thread in Comp. between *James Severn* and Self - - - - - - - - - -	11	900	—	—
				14620	2	4½

The End of the

1800		Per Contra Cr.		l.	s.	d.
Oct. 6	14	By *William Warner*, paid him in Full – –	4	300	—	—
28	15	By Voyage to *Barbadoes* – – – –	16	19	17	6
31	15	By Houſe Expences, paid ſundry Charges this Month – – – – – – –	7	26	13	8
	R	By Balance remaining in Hand, carried to the next Month – – – – – – –	—	13827	1	1
				14173	12	3

1800		Per Contra Cr.		l.	s.	d.
Nov. 1	15	By *William Lowſield*, Eſq. paid him in Full –	4	400	—	—
7	15	By *Thomas Johnſon*, paid in Part – – –	5	100	—	—
20	16	By Sir *Robert Johnſon*, paid him in Full –	3	1000	—	—
30	16	By Houſe Expences, paid ſundry Charges this Month – – – – – – –	7	27	13	6
	R	By Balance remaining in Hand, carried to the next Month – – – – – – –	—	12715	4	6½
				14242	18	½

1800		Per Contra Cr.		l.	s.	d.
Dec. 10	17	By *Thomas Johnſon*, paid my Inſurance on a Freight loſt – – – – – – –	5	276	—	—
17	18	By *Timothy Hart* and Comp. paid them –	12	1120	2	—
18	18	By Oranges and Lemons, paid Freight, Cuſtom, &c. – – – – – – – –	16	36	6	6
30	19	By *William Baker*, Eſq. paid him in Full –	4	463	17	4
31	19	By Houſe-Expences, paid ſundry Charges this Month – – – – – – –	7	22	8	4
	R	By Balance remaining in Hand, carried to the next Month – – – – – – –	—	12701	8	2½
				14620	4	4½

THE

BOOK of HOUSE-EXPENCES.

1800	House-Expences Dr. to Cash.	l.	s.	d.	l.	s.	d.
Mar. 1	For a Scrubbing-Brush	0	1	0			
2	mending a Pair of Bellows	0	0	6			
3	a new Tea-Kettle	0	6	6			
4	mending the Crane, and 3 Hooks	0	5	0			
	Fish	0	2	6			
6	3 Washing Tubs	0	9	0			
7	tinning a large pot and 4 Saucepans	0	4	8			
					1	10	2
9	a Goose and 2 Ducks	0	6	0			
10	a Turkey	0	6	0			
11	the Baker's Bill	0	19	8			
	the Butcher's Bill	6	1	6			
13	3 lb of Sausages	0	1	6			
14	a Peck of Oysters	0	3	0			
16	a Peck of Onions	0	0	6			
					7	18	2
17	a new Fire-shovel and Tongs	0	8	6			
	a large Stew-pan	0	8	6			
19	the Apothecary's Bill	3	10	0			
20	a Load of Hay	1	10	0			
21	a Load of Straw	1	0	0			
	the Farrier's shoeing Whitefoot	0	2	6			
	curing the Coachman's broken Shin	1	1	0			
	mending the Clock	0	10	6			
					8	11	0
23	a new Jack-line	0	2	0			
24	the Cook's Bill	0	17	6			
	a Turbot	0	10	6			
26	a Dozen large Eels	0	7	6			
27	a Dozen of Lemons	0	1	6			
28	a Firkin of Butter	1	8	0			
29	a Cheshire Cheese, wt. 50 lb at 4d. per lb	0	16	8			
	the Baker's Bill	1	1	6			
31	a Quarter's Rent	10	0	0			
					15	5	2
					34	4	6

Note, A Continuation of the *House Expences* is needless; since enough has been said already to inform the Judgment of the Learner concerning the Nature of such a Book: the rest may be easily supposed.

The End of the second Book of House Expences.

A

SYNOPSIS,

OR

COMPENDIUM

OF

MERCHANTS' ACCOMPTS:

CONTAINING

PARTICULAR RULES

FOR THE TRUE STATING OF

DEBTOR and CREDITOR,

IN ALL THE

CASES that can happen in the whole Courſe of a

Merchant's Dealing.

The Accompts of Merchants are of three Sorts, viz.

I. PROPER; wherein the Merchant Trades by and for himſelf; which is either *Domeſtic*, *i. e.* Inland and at Home; or *Foreign*, *i. e.* Abroad.

II. FACTORAGE; wherein the Merchant acts as a *Factor* in Commiſſion for one that employs him; and this alſo is either *Domeſtic* or *Foreign*.

III. IN COMPANY; wherein two or more Merchants join together in Trade; and have each a Share of the Gain, or bear a Share of the Loſs, in Proportion to his Share in the Stock, as is taught in the Rules of *Fellowſhip*.

I. Of PROPER ACCOMPTS.

1. Domestic.

In receiving and paying Money.

Case 1. When an Inventory is taken of the Ready Money, Goods, Voyages, and Debts belonging or owing to me;

Rule, Dr. thoſe ſeveral Parcels and Parties, Cr. Stock or Principal.

Caſe, 2. When an Inventory is taken of the Debts owing by me;

Rule, Dr. Stock or Principal, Cr. the ſeveral Parties to whom the ſame are due.

Caſe 3, When Money is received of one Man for the Uſe of another, or for his own Uſe;

Rule, Dr. Caſh, Cr. the Perſon for whoſe Uſe it is received. The ſame when Money is received for Goods formerly ſold.

Caſe 4. When Money is paid to one Man for the Uſe of another, or for his own Uſe;

Rule, Dr. the Perſon for whoſe Uſe it is paid, Cr. Caſh. The ſame where Money is paid for Goods formerly bought.

Caſe 5. When Money is lent;

Rule, Dr. the Borrower for the principal, Cr. Caſh.

Caſe 6. When Money is borrowed;

Rule, Dr. Caſh, Cr. the Lender for the Principal.

Caſe 7. When Intereſt is received for Money lent;

Rule, Dr. Caſh, Cr. Profit and Loſs. The ſame for Prompt Payment received.

Caſe 8. When Intereſt is become due to me, and booked before received.

Rule, Dr. the Perſon who owes, Cr. Profit and Loſs.

Caſe 9. When Intereſt is paid for Money taken up;

Rule, Dr. Profit and Loſs, Cr. Caſh. The ſame for Prompt Payment paid.

Caſe 10. When Intereſt is become due from me to another, and booked before paid;

Rule, Dr. Profit and Loſs, Cr. to the Perſon to whom it is due.

Caſe 11. When Charges are paid on Goods in my own Poſſeſſion;

Rule, Dr. thoſe Goods, Cr. Caſh.

Caſe 12. When Charges are paid on petty Diſburſements in Trade;

Rule, Dr. Charges of Merchandize, Cr. Caſh.

Caſe 13. When Charges are paid on Houſe-Keeping, and all Expences thereunto belonging;

Rule, Dr. Profit and Loſs or Houſe-Expences, Cr. Caſh.

Caſe 14. When India Stock, Bank Stock, South Sea Stock, or Annity is bought;

Rule, Dr. ſuch Stock or Annuity, Cr. Caſh. The ſame if there be a Call of 5*l.* &c. *per Cent.* upon my Share in any Capital Stock.

Caſe 15. When Intereſt is become due to me on ſuch Stock or Annuity, and booked before received;

Rule, Dr. that Stock or Annuity, Cr. Profit and Loſs.

Caſe 16. When India Stock, Bank Stock, South Sea Stock, or Annuity is ſold;

Rule, Dr. Caſh, Cr. ſuch Stock or Annuity.

Caſe 17. When my Debtor compounds with me, and I receive Part of the Debt for the Whole;

Rule, Dr. Caſh for what I receive, Dr. Profit and Loſs for what I loſe, Cr. the Perſon by Sundry Accompts, who compounds for the whole Debt.

Caſe

Caſe 18. When I compound with my Creditor, and pay him Part of the Debt for the Whole;

Rule, Dr. the Perſon who receives, to ſundry Accompts for the Whole, Cr. Caſh for what I pay, Cr. Profit and Loſs for what is abated.

Caſe 19. When a Legacy is bequeathed to me;

Rule, Dr. the Executor, Cr. Profit and Loſs.

Caſe 20. When a Legacy is received;

Rule, Dr. Caſh, Cr. the Executor. If received before entered, Dr. Caſh, Cr. Profit and Loſs.

Caſe 21. When I receive a Legacy for the Uſe of another, myſelf being the Executor;

Rule, Dr. Caſh, Cr. the Legatee.

Caſe 22. When I pay a Legacy for the Uſe of another, myſelf being the Executor;

Rule, Dr. the Legatee, Cr. Caſh.

Caſe 23. When I receive Money by Aſſignment;

Rule, Dr. Caſh, Cr. the Aſſignor.

Caſe 24. When I give an Aſſignment or Order on my Debtor to my Creditor;

Rule, Dr. the Perſon to whom the Aſſignment is given, Cr. the Perſon upon whom the ſame Aſſignment is charged.

Caſe 25. When I pay Money to another, by the Aſſignment or Order of my Creditor;

Rule, Dr. the Perſon who makes the Aſſignment, Cr. Caſh.

Caſe 26. When I receive a Promiſſory Note in Payment, and book it;

Rule, Dr. the Drawer or Endorſer of the Note, Cr. the Perſon of whom you receive it in Payment.

Caſe 27. When I deliver the ſaid Note in Payment afterward;

Rule, Dr. the Perſon who receives it, Cr. the ſaid Drawer or Endorſer.

Caſe 28. When I pay Charges on Houſe-keeping, and all Expences thereunto belonging;

Rule, Dr. Profit and Loſs, Cr. Caſh.

In buying and ſelling Goods.

Caſe 29. When I buy Goods for preſent Money;

Rule, Dr. the Goods bought, Cr. Caſh. The ſame with Lottery Tickets, which may be eſteemed as Goods.

Caſe 30. When I buy Goods for Time, *i. e.* on Truſt;

Rule, Dr. the Goods, Cr. the Seller. The ſame when ſeveral Payments are to be made by me, only mentioning in the Journal the ſeveral Times of Payment. The ſame alſo when Goods are taken in lieu of a Debt, either in Part or in the Whole.

Caſe 31. When I require an Abatement on Goods bought on Time, after they are booked, on the Accompt of Defect;

Rule, Dr. the Seller for the Abatement, Cr. the Goods bought. If the Accompt of Goods be cloſed, Dr. the Seller, Cr. Profit and Loſs.

Caſe 32. When I buy Goods for Part ready Money, and Part Truſt;

Rule, Dr. the Goods, Cr. the Seller for the Whole. Then Dr. the Seller for what I pay, Cr. Caſh for the ſame Sum. Or, Dr. the Goods to ſundry Accompts, Cr. Caſh for what I pay, and Cr. the Seller for what remains unpaid.

Caſe 33. When I buy Goods for Part ready Money, Part Truſt, and Part by Aſſignment;

Rule, Dr. the Goods to ſundry Accompts, Cr. Caſh for what I pay, Cr. the Perſon whoſe Bill I have aſſigned, and Cr. the ſelling Man for the reſt.

Caſe 34. When I ſell Goods for preſent Money;

Rule, Dr. Caſh, Cr. the Goods. The ſame with Lottery Tickets, which may be eſteemed as Goods.

Caſe 35. When I ſell Goods for Time, *i. e.* on Truſt;

Rule, Dr. the Buyer, Cr. the Goods. The ſame when ſeveral Payments are to be made to me, only mentioning in the Journal the ſeveral Times of Payment. The ſame alſo when Goods are ſold in lieu of a Debt, either in Part, or in the Whole.

Caſe 36. When I make an Abatement on Goods ſold on Time after they are booked, on the Accompt of Defect;

Rule, Dr. the Goods for the Abatement, Cr. the Buyer. If the Accompt of Goods be cloſed, Dr. Profit and Loſs, Cr. the Buyer.

Caſe 37. When I ſell Goods for Part ready Money, and Part Truſt;

Rule, Dr. the Buyer for the Whole, Cr. the Goods: Then Dr. Caſh for what I receive, Cr. the Buyer for the ſame Sum. Or, Dr. Caſh for the Money received, Dr. the Buyer, for what remains unpaid, Cr. the Goods by ſundry Accompts for the Whole.

Caſe 38. When I ſell Goods for Part ready Money, Part Truſt, and Part by Aſſignment;

Rule, Dr. Caſh for what is received, Dr. the Perſon on whom I have taken the Aſſignment, Dr. the Buyer for the reſt, Cr. the Goods by ſundry Accompts for the Whole.

Caſe 39. When I buy ſeveral Sorts of Goods for ready Money;

Rule, Dr. each of them for its reſpective Value, Cr. Caſh by ſundry Accompts for the Whole.

Caſe 40. When I buy ſeveral Sorts of Goods upon Truſt;

Rule, Dr. each of them for its reſpective Value, Cr. the Seller by Sundry Accompts for the Whole.

Caſe 41. When I ſell ſeveral Sorts of Goods for ready Money;

Rule, Dr. Caſh to Sundry Accompts for the whole Value, Cr. each Sort for its reſpective Sum.

Caſe 42. When I ſell ſeveral Sorts of Goods on Truſt;

Rule, Dr. the Buyer to Sundry Accompts for the whole Value, Cr. each Sort for its reſpective Sum.

Caſe 43. When I want Rebate to be made on the preſent Payment of Money, for Goods bought upon Time;

Rule, Dr. the Seller to Sundry Accompts for the whole Sum, Cr. Caſh for the Sum paid, Cr. Profit and Loſs for the Rebate.

Note, This is ſuppoſed to happen a Day or two after the Goods are bought and booked.

Caſe 44. When I make Rebate for the preſent receiving of Money for Goods ſold upon Time;

Rule, Dr. Caſh for the Sum received, Dr. Profit and Loſs for the Sum rebated, Cr. the Buyer by Sundry Accompts for the whole Sum.

Note, This is ſuppoſed to happen a Day or two after the Goods are ſold and booked.

Caſe 45. When I buy Goods of a Debtor, for Debt due to me, their Value amounting to more than the Debt, and the Overplus is paid back in Money preſently;

Rule, Dr. the Goods to Sundry Accompts for the whole Sum, Cr. the Seller for ſo much as his Debt was, Cr. Caſh for the Overplus.

Note, If ſeveral Sorts of Goods had been bought, and the Overplus returned by me, then Firſt, Dr. each Sort for its reſpective Value, Cr. the Seller by Sundry Accompts for their whole Value: Secondly, Dr. the Seller for the Overplus paid back, Cr. Caſh for the ſame Sum.

Caſe

Caſe 46. When I ſell Goods to a Creditor, for a Debt due to him, their Value amounting to more than the Debt, and the Overplus returned to me in Money preſently;

Rule, Dr. the Buyer for ſo much as is owing to him, Dr. Caſh for the Overplus received, Cr. the Goods ſold by Sundry Accompts for the whole Sum.

Note, If ſeveral Sorts of Goods had been ſold, and the Overplus returned to me, then Firſt, Dr. the Buyer to Sundry Accompts for their whole Value, Cr. each Sort for its reſpective Value. Secondly, Dr. Caſh for ſo much as is received, and Cr. the Buyer for the ſame Sum.

Barter.

Caſe 47. When I give one Sort of Goods for another Sort of equal Value;

Rule, Dr. the Goods received, Cr. the Goods delivered.

Caſe 48. When I give one Sort of Goods for another Sort of greater or leſs Value;

Rule, Firſt, Dr. the Perſon who receives my Goods, Cr. thoſe Goods: Secondly, Dr. the Goods received by me, Cr. the Perſon who delivers them.

Caſe 49. When I give one Sort of Goods for ſeveral other Sorts of equal Value.

Rule, Dr. each particular Sort of Goods received for its reſpective Value, Cr. the Goods delivered by Sundry Accompts for the whole Value.

Caſe 50. When I give one Sort of Goods for ſeveral other Sorts of greater or leſs Value.

Rule, Firſt, Dr. each particular Sort of Goods received for its reſpective Value as above, Cr. the Seller by Sundry Accompts for the Whole: Secondly, Dr. the ſame Perſon as Buyer, and Cr. the Goods which he has bought.

Caſe 51. When I give ſeveral Sorts of Goods for one Sort of equal Value;

Rule, Dr. the Goods received to Sundry Accompts for their Value, Cr. each particular Sort of Goods delivered for its reſpective Value.

Caſe 52. When I give ſeveral Sorts of Goods for one Sort of greater or leſs Value;

Rule, Firſt, Dr. the Perſon to Sundry Accompts, to whom the Goods are delivered for their whole Value, Cr. thoſe Goods ſeverally for their reſpective Sums; Secondly, Dr. the Goods received, Cr. the Seller.

Caſe 53. When I give ſeveral Sorts of Goods for ſeveral other Sorts, either of equal, greater, or leſs Value;

Rule, Firſt, Dr. each particular Sort of Goods received for its reſpective Value, Cr. the Seller of them by Sundry Accompts for the whole Value: Secondly, Dr. the ſame Perſon, as Buyer of the Goods delivered to him, to Sundry Accompts for the whole Value of them, Cr. each particular Sort for its reſpective Value.

Caſe 54. When I ſell Goods of one Sort for Part Goods of another Sort, and Part ready Money;

Rule, Dr. the Goods bought for their Value, Dr. Caſh for the Sum received, Cr. the Goods ſold by Sundry Accompts for their Value.

Caſe 55. When I ſell Goods of one Sort for Part Goods of another Sort, Part ready Money, and Part Time;

Rule, Dr. the Goods bought for their Value, Dr. Caſh for the Sum received, Dr. the ſelling Man for the reſt, Cr. the Goods ſold by Sundry Accompts for their Value.

Caſe 56. When I ſell Goods of one Sort for Part Goods of another Sort, Part ready Money, Part Time, and Part by Aſſignation;

Rule, Dr. the Goods bought for their Value, Dr. Caſh for the Sum received, Dr. the ſelling Man for what he owes, and Dr. the Perſon drawn on for his Sum, Cr. the Goods ſold by Sundry Accompts for their Value.

Caſe 57. When I buy Goods of one Sort, for Part Goods of another Sort, and Part ready Money;

Rule, Dr. the Goods bought to Sundry Accompts, Cr. the Goods ſold for their Value, Cr. Caſh for the Money paid.

Caſe 58. When I buy Goods of one Sort, for Part Goods of another Sort, Part ready Money, and Part Time;

Rule, Dr. the Goods bought to Sundry Accompts, Cr. the Goods ſold for their Value, Cr. Caſh for the Money paid. and Cr. the ſelling Man for the reſt.

Caſe 59. When I buy Goods of one Sort, for Part Goods of another Sort, Part ready Money, Part Time, and Part by Aſſignation;

Rule, Dr. the Goods bought to Sundry Accompts, Cr. the Goods ſold for their Value, Cr. Caſh for the Money paid, Cr. the ſelling Man for what is due to him, and Cr. the Perſon drawn on for this Sum.

Shipping.

Caſe 60. When I buy a Ship for ready Money;

Rule, Dr. the Ship, Cr. Caſh.

Note, The ſame for a Ship fitted out in which I have a Share.

Caſe 61. When I buy a Ship for Part ready Money, and Part Time;

Rule, Dr. the Ship to Sundry Accompts, Cr. Caſh for the Money paid, Cr. the ſelling Man for the Reſt.

Note, This is the ſame as Caſe 32 foregoing, which ſee.

Caſe 62. When I ſell a Ship for ready Money;

Rule, Dr. Caſh, Cr. the Ship.

Caſe 63. When I ſell a Ship for part ready Money, and Part Time;

Rule, Dr. Caſh for the Money received, Dr. the buying Man for what remains due, Cr. the Ship by Sundry Accompts for the Whole.

Note, This is the ſame with Caſe 37 foregoing, which ſee.

Freight.

Caſe 64. When I receive freight;

Rule, Dr. Caſh, Cr. the Ship.

Caſe 65. When I pay Freight;

Rule, *Note*, This comes under the Head of *Charges of Merchandize*, as hereafter, or more properly, that particular Voyage where the Goods are conſigned.

Legacy.

Caſe 66. When I receive a Legacy in Houſes, Lands, or Goods;

Rule, Dr. thoſe Houſes, Lands, or Goods, Cr. Profit and Loſs.

Obligation.

Caſe 67. When I buy an Obligation of another for ready Money;

Rule. Dr. the Perſon to pay to Sundry Accompts, Cr. Caſh for the Sum paid, Cr. Profit and Loſs for the Sum abated.

Caſe 68. When I ſell an Obligation for ready Money, but for Loſs;

Rule, Dr. Caſh for the Sum received, Dr. Profit and Loſs for the Sum loſt, Cr. the Perſon to pay, by Sundry Accompts, for the whole Sum.

2. Foreign.

Goods.

CASE 1. When Goods are ſent to Sea for my own Accompt, which were formerly entered in my Books;

Rule, Dr. Voyage to —— conſigned to —— Cr. the Goods.

Caſe

Caſe 2. When Goods are ſent to Sea for my own Accompt, which were bought for preſent Money, with all Charges paid thereon;

Rule, Dr. Voyage to —— conſigned to —— Cr. Caſh.

Caſe 3. When Goods are ſent to Sea for my own Accompt, which were bought on Truſt;

Rule, Dr. Voyage to —— conſigned to —— Cr. the ſelling Man.

Caſe 4. When Goods are ſent to Sea for my Factor's Accompt, which were formerly entered in my Books;

Rule, Dr. Factor's Accompt Current, Cr. the Goods.

Caſe 5. When Goods are ſent to Sea for my Factor's Accompt, which were bought for preſent Money, with all Charges paid thereon;

Rule, Dr. the Factor's Accompt Current, Cr. Caſh.

Caſe 6. When Goods are ſent to Sea for my Factor's Accompt, which were bought on Truſt.

Rule, Dr. Factor's Accompt Current, Cr. the ſelling Man.

Premium of Inſurance.

Caſe 7. When my Goods are inſured by another Perſon, and I pay the Premium preſently;

Rule, Dr. Voyage to ——— conſigned to ——— Cr. Caſh.

Caſe 8. When my Goods are inſured by another Perſon, and I do not pay the Premium preſently;

Rule, Dr. Voyage to ——— conſigned to ——— Cr. the Inſurer.

Caſe 9. When I pay the Premium, upon Advice that my Goods are ſafely arrived;

Rule, Dr. the Inſurer, Cr. Caſh.

Caſe 10. When the Goods of another Perſon are inſured by me, and I receive the Premium preſently;

Rule, Dr. Caſh, Cr. the Inſurer.

Caſe 11. When the Goods of another Perſon are inſured by me, and I do not receive the Premium preſently;

Rule, Dr. the Perſon whoſe Goods I have inſured, Cr. Inſurance.

Caſe 12. When I receive the Premium afterward;

Rule, Dr. Caſh, Cr. the paying Man.

Money.

Caſe 13. When I receive a Premium with *Advance* for the Inſurance of Goods formerly ſent to Sea, *i. e.* if I receive the Premium in Dollars, and ſell them for more, and receive the Sterling immediately;

Rule, Dr. Caſh to Sundry Accompts, Cr. the Man who paid the Dollars for what he paid them at, Cr. Profit and Loſs for the Gain in the Payment.

Caſe 14. When I ſell them for Gain, and receive the Sterling ſometime afterwards;

Rule, Dr. Caſh for the Gain only, Cr. Profit and Loſs for the ſame Sum.

Note, The other Part of this Caſh was entered in my Books before.

Caſe 15. When I ſell the aforeſaid Dollars for more to my Creditor;

Rule, Dr. the receiving Man to Sundry Accompts, Cr. Caſh for the Value of the Dollars, as they were at firſt received, Cr. Profit and Loſs for my Gain in the Payment.

Note, If my Creditor had received the ſaid Dollars immediately, the Remitter muſt be made Cr. inſtead of Caſh.

Caſe

Caſe 16. When I receive a Premium with *Loſs*, for the Inſurance of Goods formerly ſent to Sea, *i. e.* If I receive the Premium in Dollars, and ſell them for leſs, and receive the Sterling immediately;

Rule, Dr. Caſh for what I ſold them at, Dr. Profit and Loſs for the Loſs, Cr. the paying Man by Sundry Accompts for what I at firſt received them at.

Note, If Fraud be admitted in this Caſe, *i. e.* I be impoſed on by him that paid them to me, it will hold good.

Caſe 17. When I ſell them for Loſs, and receive the Sterling ſometime afterward;

Rule, Dr. Profit and Loſs for the Loſs only, Cr. Caſh for the ſame Sum.

Note, The Value of the Dollars which I received them at was entered into my Books before.

Caſe 18. When I ſell the aforeſaid Dollars for Loſs to my Creditor;

Rule, Dr. the receiving Man for what I ſold them at, Dr. Profit and Loſs for my Loſs on the Sale, Cr. Caſh by Sundry Accompts for their firſt Value.

Note, If my Creditor has received the ſaid Dollars immediately, the Remitter muſt be made Cr. inſtead of Caſh.

The whole Coſt of Inſurance.

Caſe 19. When Goods of my own, that were inſured, are caſt away at Sea;

Rule, Dr. the Inſurer, Cr. Voyage to ———

Caſe 20. When Goods of my own, that were not inſured, are caſt away at Sea;

Rule, Dr. Profit and Loſs, Cr. Voyage to ———

Caſe 21. When the Inſurance is paid to me before I enter the Circumſtance in my Books;

Rule, Dr. Caſh, Cr. Voyage to ———

Caſe 22. When the Inſurance is paid to me after I have entered it;

Rule, Dr. Caſh, Cr. the Inſurer.

Caſe 23. When I hear of another Man's Goods inſured by me, being caſt away, and paid the Adventurer immediately.

Rule, Dr. the Inſurer, Cr. Caſh.

Caſe 24. When I hear of another Man's Goods, inſured by me, being caſt away, and I do not pay the Adventurer immediately.

Rule, Dr. Inſurance, Cr. the Adventurer.

Goods wherein my Factor is concerned for me.

Caſe 25. When my Factor buys Goods for my Accompt, or I ſend Goods to him to be diſpoſed of for me;

Rule, Dr. ſuch Goods in the Hands of ſuch Factor, or elſe Voyage to —— for Prime Coſt and Charges, Cr. ſuch Factor or Voyage.

Caſe 26. When theſe Goods are ſold;

Rule, Dr. the Factor's Accompt Current, Cr. Voyage to —— or elſe Cr. Goods in the Hands of ſuch Factor.

Note, An Accompt Current is that by which an Agent balances or makes even with his Employer.

Caſe 27. When Abatements are made on the aboveſaid Goods, through Defects afterwards found;

Rule, Dr. Profit and Loſs, Cr. Factor's Accompt Current.

Note, The ſame for bad Debts, Charges of Remittances, &c.

Caſe 28. When Goods of mine, in the Hands of one Factor, are ſent to another Factor;

Rule, Dr. Voyage to ——— [the Place of the latter or receiving Factor] Cr. the former or ſending Factor.

Caſe 29. When I receive Goods in return from my Factor;

Rule, Dr. thoſe Goods, Cr. the Factor's Accompt Current for prime Coſt and Charges, as *per* Invoice, by a double Margin for the Foreign Money, and the Sterling.

Caſe

Caſe 30. When I pay Charges on the above Goods;
Rule, Dr. thoſe Goods, Cr. Caſh.

Money between me and my Factor.

Caſe 31. When I draw Bills of Exchange upon my Factor, and receive the Contents preſently;
Rule, Dr. Caſh, Cr. the Factor's Accompt Current.
Caſe 32. When I draw Bills of Exchange upon my Factor, and get them accepted but not received;
Rule, Dr. the Acceptor, Cr. the Factor's Accompt Current.
Caſe 33. When the Contents of ſuch accepted Bills are received by me ſometime afterward;
Rule, Dr. the Caſh, Cr. the paying Man or Acceptor.
Caſe 34. When my Factor draws Bills of Exchange upon me for Goods bought by him abroad, and I pay the Contents preſently;
Rule, Dr. the Drawer, Cr. Caſh.
Caſe 35. When I accept the Bills as above, but do not pay them preſently;
Rule, Dr. the Drawer, Cr. the Perſon to whom payable.
Caſe 36. When I pay thoſe accepted Bills afterwards;
Rule, Dr. the Perſon to whom payable, Cr. Caſh.
Caſe 37. When I remit Money to my Factor, for Goods by him ſent to me;
Rule, Dr. ſuch Factor, Cr. Caſh.
Caſe 38. When Bills of Exchange are drawn by one of my Factors on another;
Rule, Dr. the Factor drawing, Cr. the Factor drawn on, charging and diſcharging in ſuch Coin as the Bills were received and paid in.
Caſe 39. When Bills of Exchange are drawn by one of my Factors on another, and the Money remitted to me, which I receive immediately;
Rule, Dr. Caſh, Cr. the Factor drawing.
Caſe 40. When Bills of Exchange are drawn by one of my Factors on another, and I receive the Contents at Uſance;
Rule, Dr. the Accepting Man, Cr. the Factor drawing.
Caſe 41. When I have Money in my hands to negotiate with, and deliver it for Bills of Exchange;
Rule, Dr. Accompt of Exchanges, Cr. Caſh.
Caſe 42. When I diſpoſe of thoſe Bills for Money;
Rule, Dr. Caſh, Cr. Accompt of Exchanges.
Caſe 43. When I pay Bills of Exchange in honour of the Drawer or Indorſer;
Rule, Dr. ſuch Drawer or Indorſer to Sundry Accompts, Cr. Caſh for the Principal and Charges, Cr. Profit and Loſs for the Commiſſion.

II. Of FACTORAGE ACCOMPTS.

1. Domestic.

CASE 1. When I pay Charges on Goods received on Commiſſion;
Rule, Dr. Goods for the Accompt of ——— Cr. Caſh.
Caſe 2. When I ſell Goods in Commiſſion for ready Money;
Rule, Dr. Caſh, Cr. Goods for the Accompt of ———
Caſe 3. When I ſell Goods in Commiſſion for Truſt;
Rule, Dr. the Buyer, Cr. Goods for the Accompt of ———
Caſe 4. When I ſell Goods in Commiſſion for part ready Money, and part Truſt;

Rule

Rule, Dr. the Buyer for what he owes, Dr. Caſh for what is received, Cr. Goods for the Accompt of —— by Sundry Accompts.

Caſe 5. When I barter Goods in Commiſſion for other Goods;

Rule, Dr. the Goods bought, Cr. Goods for the Accompt of ——

Caſe 6. When I ſend Goods of my own to my Employer, with the Charges paid on ſhipping them;

Rule, Dr. Goods for the Accompt of —— to Sundry Accompts, or Dr. my Employer's Accompt Current to Sundry Accompts, Cr. the Goods ſent out, Cr. Caſh for the Charges.

Caſe 7. When I buy Goods for ready Money, and ſend them directly to my Employer, with the Charges paid on them;

Rule, Dr. Goods for the Accompt of —— Dr. my Employer's Accompt Current, Cr. Caſh for the Principal and Charges.

Caſe 8. When I buy Goods upon Truſt, and ſend them directly to my Employer, with the Charges paid on them;

Rule, Dr. Goods for the Accompt of —— to Sundry Accompts, or Dr. my Employer's Accompt Current to Sundry Accompts, Cr. the Seller for their Value, Cr. Caſh for the Charges.

Caſe 9. When Bills are drawn on me by my Employer, for Goods ſold, and are payable at Uſance;

Rule, Dr. Employer's Accompt Current, or Goods for the Accompt of —— Cr. the Perſon preſenting the Bill.

Caſe 10. When I pay the ſaid Bill preſently;

Rule, Dr. the Employer's Accompt Current, or Goods for the Accompt of —— Cr. Caſh.

Note 1. The ſame is to be obſerved when Money is remitted by me to my Employer, before he draws on me.

2. When Bills of Exchange are Booked upon Acceptance (as ſometimes it may be neceſſary) draw two Accompts, one of *Bills payable*, and the other of *Bills receivable*, in the *Ledger*; the former muſt be made Dr. to my Factor's Accompt Current, and the latter muſt be made Cr. by it.

Caſe 11. When Goods in Commiſſion are all ſold, how muſt the Accompt be cloſed?

Rule, Dr. thoſe Goods to Sundry Accompts, Cr. Caſh, or Charges of Merchandize for the further Charges on them, as Porterage, Cartage, *&c.* Cr. Profit and Loſs for the Commiſſion and Warehouſe-room.

2. Foreign.

Case 1. Goods in my Poſſeſſion ſent to my Factor, by Order of my Employer;

Rule, Dr. Voyage to —— conſigned to —— for the Accompt of —— (my Employer) to Sundry Accompts, Cr. Goods for the Accompt of —— (my Employer) Cr. Caſh for the Charges.

Caſe 2. When thoſe Goods are inſured, and I pay the Premium preſently;

Rule, Dr. Voyage to —— conſigned to —— for the Accompt of —— (my Employer) Cr. Caſh.

Caſe 3. When I do not pay the Premium till afterwards;

Rule, Dr. Voyage to —— (as above) Cr. the Inſurer.

Caſe 4. When I receive Advice from my Factor, that the Goods ſent to him for my Employer are ſold;

Rule, Dr. ſuch Factor for my Employer's Accompt, Cr. Voyage to —— for the Accompt of —— (my Employer.)

Caſe

Caſe 5. When my Factor informs me that he hath made an Abatement for Defects, *&c.* found afterwards;

Rule, Dr. Voyage to —— for the Accompt of —— (my Employer) Cr. ſuch Factor for the Accompt of —— (my Employer.)

Caſe 6. When Goods are returned to me from my Factor, for Goods ſold by him for my Employer;

Rule, Dr. the Goods received for the Accompt of my Employer, Cr. that Factor, for the Accompt of my Employer.

Caſe 7. When I pay Charges thereon;

Rule, Dr. Goods received for the Accompt of my Employer, Cr. Caſh.

Caſe 8. When Goods returned from my Factor are conſigned directly from him to my Employer;

Rule, Dr. ſuch Employer's Accompt Current, Cr. Factor for my Employer's Accompt.

Caſe 9. When Commiſſion is due to me from my Employer, for Goods ſold by my Factor;

Rule, Dr. Voyage to —— for Accompt of —— (my Employer) Cr. Profit and Loſs.

Caſe 10. When I make Abatements afterwards, and for bad Debts;

Rule, Dr. Factor's Accompt Current, Cr. the Perſon to whom the Abatement is made, or whoſe Debt is loſt.

Caſe 11. When I pay Charges on Remittances, and Poſtage of Letters;

Rule, Dr. Factor's Accompt Current, Cr. Caſh, or Charges of Merchandize.

Note, When Goods in Commiſſion are all ſold, the Produce clear of all Charges is called the *Neat Proceed*, for which *Dr. Goods for the Accompt of* ——, *Cr. Factor's Accompt Current.*

III. COMPANY ACCOMPTS.

1. Myſelf keeping the Accompt, and having the Diſpoſal of the Goods.

CASE 1. When Goods in Company are bought by me for ready Money;

Rule, Dr. thoſe Goods for the Coſt, and Charges (if there be any) Cr. Caſh: Then Dr. Partner's Accompt Current, Cr. his Accompt in Company for his Share due to me.

Caſe 2. When Goods in Company are bought by me on Truſt;

Rule, Dr. thoſe Goods for the Coſt, and Charges (if there be any) Cr. the ſelling Man: Then Dr. Partner's Accompt Current, Cr. his Accompt in Company for his Share due to me.

Caſe 3. When Goods in Company are ſold by me for ready Money;

Rule, Dr. Caſh, Cr. Goods in Company: Then Dr. Partner's Accompt in Company, Cr. his Accompt Current for his Share due from me to him.

Caſe 4. When Goods in Company are ſold by me on Truſt;

Rule, Dr. the Buyer, Cr. Goods in Company: Then Dr. Partner's Accompt in Company, *&c.* for his Share due to him as above at Caſe 3.

Caſe 5. When Goods in Company are ſold to myſelf;

Rule, Dr. thoſe Goods for proper Accompt, Cr. Goods in Company: Then Dr. Partner's Accompt in Company, *&c.* as above.

Caſe 6. When Goods in Company are ſold to my Partner;

Rule, Dr. his Accompt Current, Cr. Goods in Company: Then Dr. Partner's Accompt in Company, *&c.* as above.

Caſe 7. When Goods in Company are ſold by me for Part ready Money and Part Time;

Rule, Dr. Caſh for what is received, Dr. the Buyer for what remains due, Cr. Goods in Company by ſundry Accompts for the full Value: Then Dr. Partner's Accompt in Company, Cr. his Accompt Current for his Share due to him.

Caſe 8. When Goods of my own are brought into Company;

Rule, Dr. Goods in Company, Cr. Goods proper: then Dr. Partner's Accompt Current, Cr. his Accompt in Company for his particular Share due to me.

Caſe 9. When the Whole is furniſhed by me;

Rule, Dr. Goods in Company, Cr. the ſelling Man if bought on Time, Cr. Caſh if bought for preſent Money: Then Dr. Partner's Accompt Current, *&c.* as above at Caſe 8.

Caſe 10. When Goods of my Partner's are brought into Company;

Rule, Dr. Goods in Company, Cr. Partner's Accompt in Company: Then Dr. Partner's Accompt Current, *&c.* as at Caſe 8.

Caſe 11. When the Whole is furniſhed by my Partner;

Rule, Dr. the Goods in Company, Cr. Partner's Accompt Current for the Whole: Then Dr. Partner's Accompt Current, *&c.* as at Caſe 8.

Caſe 12. When Goods in Company are all ſold; if there be Gain;

Rule, Dr. the Goods in Company to ſundry Accompts, Cr. Partner's Accompt in Company for his Share, Cr. Profit and Loſs for my Share.

Caſe 13. When Goods in Company are all ſold; if there be loſs;

Rule, Dr. Partner's Accompt in Company for his Share of the Loſs, Dr. Profit and Loſs for my Share, Cr. the Goods in Company by Sundry Accompts.

Note, After the Entries belonging to theſe two laſt Caſes are made, the Accompt of *Goods in Comp. and Partner's Accompt in Comp.* will ſtand balanced.

Caſe 14. When Goods in Company are ſent over-ſea to be ſold, I paying the Charges;

Rule, Dr. Voyage to —— in Company to ſundry Accompts for the whole Charge, Cr. Goods in Company for their Value, Cr. Caſh for the Charges: Then Dr. Partner's Accompt Current, Cr. his Accompt in Company for his Share of Coſt and Charges due to me.

Caſe 15. When I buy Goods for Company Accompt with ready Money, and ſhip them off, paying the Charges of ſhipping;

Rule, Dr. Voyage in Company for the whole Charge, Cr. Caſh for the ſame Sum: Then Dr. Partner's Accompt Current, *&c.* as at Caſe 14.

Caſe 16. When I buy Goods for Company Accompt, on Truſt, and ſhip them off before they are entered in my Ledger, paying the Charges of ſhipping;

Rule, Dr. Voyage to —— in Company to ſundry Accompts for the whole Charge, Cr. the Seller for the prime Coſt, Cr. Caſh, for the After-Charges: Then Dr. Partner's Accompt Current, *&c.* as at Caſe 14.

Caſe 17. When I receive Goods from our Factor for Company Accompt, in return for Goods ſent and ſold, with Charges paid by me at the Receipt thereof;

Rule, Dr. Goods received in Company to ſundry Accompts for their prime Coſt and Charges, Cr. Factor at —— for Company Accompt for the Coſt and Charges, as *per* Invoice, Cr. Caſh for the Charges paid at their Receipt: Then Dr. Partner's Accompt Current, *&c.* as at Caſe 14.

Caſe 18. When Goods are ſent from my Factor in one Place, to our Factor in another Place;

Rule, Dr. Voyage to —— conſigned to our Factor, Cr. my Factor at —— his Accompt Current: Then Dr. Partner's Accompt Current, *&c.* as at Caſe 14.

Caſe

Caſe 19. When Goods are ſent by our Factor in one Place, to my Factor in another Place, in return for Goods ſold for Company Accompt;

Rule, Dr. Voyage to —— conſigned to —— my Factor at —— Cr. our Factor at —— Then Dr. Partner's Accompt in Company, Cr. his Accompt Current for his Share of the ſaid Goods.

Caſe 20. When Goods are ſold by our Factor, as *per* his Advice;

Rule, Dr. Factor at — his Accompt Current, Cr. Voyage to — in Company.

Caſe 21. When I receive Advice that my Factor has afterwards made ſome Abatements;

Rule, Dr. Voyage to —— Cr. Factor at —— his Accompt Current.

Caſe 22. When I receive Money of my Partner for his Share of Goods formerly bought;

Rule, Dr. Caſh, Cr. Partner's Accompt Current.

Caſe 23. When Money is remitted to me, by our Factor for Goods ſold;

Rule, Dr. Caſh, Cr. Factor at — his Accompt Current: then Dr. Partner's Accompt in Company, Cr. his Accompt Current for his Share due to him.

Caſe 24. When Money is remitted to me, by our Factor for Goods ſold, but payable at Uſance;

Rule, Dr. the accepting Perſon, Cr. Factor at —— his Accompt Current; Then Dr. Partner's Accompt in Company, *&c.* as in Caſe 23.

Caſe 25. When I pay Money on Sight of my Partner's Bill;

Rule, Dr. Partner's Accompt Current, Cr. Caſh.

Caſe 26. When I give to my Creditor an Aſſignment on my Partner for his Share of the Goods in Company;

Rule, Dr. the Receiver of the Aſſignment, *i. e.* my Creditor, Cr. Partner's Accompt Current.

2. My Partner keeping the Accompt, and having the Diſpoſal of the Goods.

CASE 1. When I pay my Share in Money;

Rule, Dr. Partner's Accompt in Company Cr. Caſh.

Caſe 2. When I furniſh my Share in Goods;

Rule, Dr. Partner's Accompt in Company, Cr. the Goods.

Caſe 3. When I furniſh both my own and my Partner's Share;

Rule, Dr. Partner's Accompt in Company for my Share, Dr. Partner's Accompt Current for his Share, Cr. the Goods by ſundry Accompts.

Caſe 4. When my Partner furniſhes my Share, as well as his own;

Rule, Dr. Partner's Accompt in Company, Cr. Partner's Accompt Current for my Share only.

Caſe 5. When my Partner ſends me an Accompt of the Sale of Goods in Company;

Rule, Dr. Partner's Accompt Current, Cr. his Accompt in Company for my Share of the neat Proceed.

Caſe 6. If there be Gain on the above Sale;

Rule, Dr. Partner's Accompt in Company, Cr. Profit and Loſs.

Caſe 7. If there be Loſs;

Rule, Dr. Profit and Loſs, Cr. Partner's Accompt in Company.

Caſe 8. When my Partner draws on me for my Share of Goods in Company, and I pay the ſame preſently;

Rule, Dr. Partner's Accompt Current, Cr. Caſh.

Caſe 9. When my Partner draws on me, as above, at Uſance;

Rule, Dr. Partner's Accompt Current, Cr. the demanding Perſon.

The

The general Balance of the whole Ledger, in order to transfer the ſame into new Books.

Obſervation 1. All Accompts are balanced either by *Balance*, or by Profit and Loſs; except Accompts in Company, which are balanced by the Goods in partnerſhip for my Partner's Gain, or to thoſe Goods for his Loſs thereon.

Obſerv. 2. When Accompts with Perſons are made even by Receipts or Payments, thoſe Accompts ſtand balanced already.

Obſerv. 3. When Accompts remain unfiniſhed;

Caſe 1. If it be of Money remaining in Hand;

Rule, Dr. Accompt of Balance, Cr. Caſh.

Caſe 2. If it be of Perſons who are Debtors;

Rule, Dr. Accompts of Balance, Cr. their Accompt.

Caſe 3. If it be of Perſons who are Creditors;

Rule, Dr. their Accompts, Cr. Balance.

Caſe 4. If it be of Goods which are all ſold, and there is Gain;

Rule, Dr. thoſe Goods, Cr. Profit and Loſs.

Caſe 5. If it be of Goods which are all ſold, and there is Loſs;

Rule, Dr. Profit and Loſs, Cr. theſe Goods.

Caſe 6. If it be of Goods, Part ſold, and Part unſold;

Rule, For what is ſold, Dr. and Cr. as above: For what is unſold, Dr. Balance. Cr. the Goods at the prime Coſt.

Note, The ſame when all the Goods remain unſold.

Obſerv. 4. The Accompts of Inſurance, Charges of Merchandize, Intereſt, Houſe-Expences, *&c.* are all balanced by Profit and Loſs.

Obſerv. 5. The Accompts of Profit and Loſs, and Balance, are balanced by Stock, they being made Drs. to or Crs. by Stock, as their particular Balances direct.

Obſerv. 6. The Accompt of Stock is balanced by the ſeveral Balances of Profit and Loſs, and Balance, being brought thereto.

Obſerv. 7. The Accompt of Balance in the old Books will be the Inventory in the new ones.

FINIS.

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